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**Human rights questions: human rights situations and
reports of special rapporteurs and representatives**

Situation of human rights in Sierra Leone

Note by the Secretary-General**

The Secretary-General has the honour to transmit to the General Assembly the report of the United Nations High Commissioner for Human Rights on the human rights situation in Sierra Leone, pursuant to resolution 2001/20 of the Commission on Human Rights, as endorsed by the Economic and Social Council at its substantive session of 2001.

* A/56/150.

** In accordance with General Assembly resolution 55/222, part III, para. 10, the present report is being submitted on 9 August 2001 so as to include as much updated information as possible.



Report of the United Nations High Commissioner for Human Rights on the human rights situation in Sierra Leone

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I. Introduction

1. The human rights situation in Sierra Leone has been a matter of serious concern to the Commission on Human Rights and the United Nations High Commissioner for Human Rights. At its fifty-seventh session, the Commission on Human Rights adopted resolution 2001/20 of 20 April 2001 on the situation of human rights in Sierra Leone, in which it requested the High Commissioner *inter alia* to report to the General Assembly at its fifty-sixth session on the human rights situation in Sierra Leone and to report to the Commission at its fifty-eighth session, including with reference to reports from the United Nations Mission in Sierra Leone (UNAMSIL).

II. The human rights situation

A. Reports of the Secretary-General to the Security Council

2. Since the High Commissioner submitted her previous report, dated 8 August 2000, to the General Assembly at its fifty-fifth session,¹ the Secretary-General has submitted the following five reports to the Security Council: S/2000/832 dated 24 August 2000, S/2000/1055 dated 7 November 2000, S/2000/1199 dated 15 December 2000, S/2001/228 dated 14 March 2001 and S/2001/627 dated 25 June 2001. The Secretary-General also submitted a report to the Security Council, dated 23 May 2001, on the issue of refugees and internally displaced persons, pursuant to Council resolution 1346 (2001) of 30 March 2001 (S/2001/513 and Corr.1).

3. The High Commissioner notes that, since her reports to the General Assembly at its fifty-fifth session, and to the Commission on Human Rights at its fifty-seventh session, the overall situation in Sierra Leone has improved. The first half of 2001 witnessed some improvements in the internal security situation in the country. The Abuja (ceasefire) Agreement of 10 November 2000 (S/2000/1091, annex) entered into between the Government of Sierra Leone and the Revolutionary United Front (RUF) following the resumption of hostilities in May 2000, has been largely maintained and UNAMSIL has already successfully deployed in RUF-held areas such as Makeni, Magburaka and Lunsar in the Northern Province. The Agreement provided for a monitoring role for

UNAMSIL, full liberty for the United Nations to deploy throughout the country, unimpeded movement of humanitarian workers, goods and people throughout the country, and a return of weapons and equipment seized by RUF. It also provided for the immediate resumption of the disarmament, demobilization and reintegration programme and a review mechanism. With the exception of some isolated infractions, the Ceasefire Agreement has been observed. A review meeting held in Abuja on 2 May 2001 led to an agreement that RUF and the Government-allied militia, the Civilian Defence Force (CDF) should disarm simultaneously. The disarmament, demobilization and reintegration programme was relaunched on 18 May 2001.

4. The relaunching of the programme had been facilitated largely by a decision of the joint committee on disarmament, demobilization and reintegration, comprising UNAMSIL, the Government of Sierra Leone and RUF, and which had been mandated to develop a timetable and modalities for the implementation of the disarmament, demobilization and reintegration programme. Following the resumption of the programme, the Civilian Defence Force and the Revolutionary United Front disarmed on schedule in the Kambia and Port Loko districts. From the beginning of the year until 25 July, 11,291 combatants, including 1,559 children, were registered in the programme by UNAMSIL. This figure includes 3,416 RUF and 5,489 CDF combatants. The Sierra Leone army deployed to the Kambia district at the end of May and is securing the border with Guinea. However, there had been occasional clashes between RUF and CDF forces in the Kono and Koinadugu districts. UNAMSIL peacekeepers have deployed into some RUF-held areas, including Kono, Magburaka and Makeni and steps are being taken to re-establish government authority and services in many parts of the country.

5. Progress in the implementation of the peace process has also enabled the Human Rights Section to reach hitherto inaccessible areas and to begin to monitor the human rights situation, conduct training sessions and discuss with RUF reconciliation processes in particular, the truth and reconciliation commission.

6. Since the adoption of resolution 2001/20 by the Commission on Human Rights, the Secretary-General has submitted his tenth report on UNAMSIL, dated 25 June 2001 (S/2001/627), as well as his report to the

Security Council on the issue of refugees and internally displaced persons (S/2001/513 and Corr.1). As with previous periodical reports, a section of the tenth report was devoted to human rights issues. In that report, the Secretary-General noted, *inter alia*, that in spite of recent progress, the situation of internally displaced persons and returnees in Sierra Leone continued to be a major cause of concern. Until recently, armed groups had committed serious breaches of international humanitarian law against the civilian population, including rape and the wanton destruction of property. UNAMSIL and human rights non-governmental organizations had documented some violations committed in the Kambia district, allegedly by armed forces from Guinea. There had also been reports of aerial attacks on villages causing large-scale devastation with several civilian casualties.

B. Refugees and internally displaced persons

7. As observed by the Secretary-General in his report (S/2001/513 and Corr.1), the refugee and internally displaced persons crisis in and around Sierra Leone is one of the most serious human rights, humanitarian and political crises facing the international community today. In total, there are over 1 million refugees, internally displaced persons and other war-affected victims in Guinea, Liberia and Sierra Leone. According to information provided by the Office for the Coordination of Humanitarian Affairs, as at July 2001, some 123,403 internally displaced persons resided in camps and, as such, required continuous humanitarian assistance. Progress in the implementation of the peace process appears to have reduced the number of new cases, but the challenge of assisting old cases remains real. Information obtained from internally displaced persons and returnees indicates that, until recently, the Guinean army and armed groups have committed grave breaches of international humanitarian law against the civilian population. Those violations allegedly occurred between November 2000 and April 2001, while Guinean forces were in pursuit of RUF combatants who had carried out operations in Guinea. UNAMSIL and human rights non-governmental organizations documented some violations committed in the Kambia district. There were also reports of villages being attacked from the air and by Guinean ground forces, causing wide-scale devastation. There had also been

reports of rape of women and incineration of houses. Fighting in the Kambia district caused thousands of civilians to flee south to the Lungi Peninsular and the Freetown area. Those attacks, combined with the prolonged absence of relief agencies from the area, appear to have left Kambia in a dire humanitarian situation. However, the situation is now being alleviated with the deployment of Sierra Leone Army troops and United Nations peacekeepers, disarmament of combatants and the restoration of Government authority, including the return of the Sierra Leone Police Force to the area.

8. The situation of refugees and internally displaced persons is complicated by the unrest on the Sierra Leonean border with Liberia and Guinea, especially the ongoing conflict in northern Liberia. Several thousand of the civilian victims, including Sierra Leonean refugees caught up in the conflict in the Parrots Beak area, where the borders of the three countries meet in southern Guinea, have continued to return spontaneously to an uncertain future in Sierra Leone. Recent statistics from the Office of the United Nations High Commissioner for Refugees (UNHCR) indicate that a total of 70,060 Sierra Leoneans have returned to Sierra Leone since September 2000, when the conflict at the Guinea border started. Of these, 54,567 are registered with UNHCR, which continues to provide humanitarian assistance to some 16,249 returnees housed within the six camps in the country, namely: Waterloo, Jui, Lumpa, Juebe, Bandajuma and Gerihun. The camps, with a total capacity of 16,900, are working well within recognized humanitarian standards. The escalation of fighting in Lofa County, northern Liberia, between Liberian forces and insurgents is generating new refugees and more returnees to eastern Sierra Leone. Already the National Commission for Rehabilitation, Resettlement and Reconstruction has warned that, while the situation in the eastern part of the country does not yet qualify as an emergency, it could deteriorate into one if the different needs of these various groups are not adequately addressed.

9. During their incursions into Guinea, RUF abducted a number of Guinean nationals and brought them back to Sierra Leone where they were used as forced labourers. The women and girls were forcibly taken as "wives" by their captors or used for sexual services. A group of 23 Guineans who had escaped RUF custody were repatriated by UNHCR on 12 May.

Following the intervention of UNAMSIL and UNHCR, another 24 Guineans were released in early June. UNHCR estimates that well over 80 Guinean nationals are still being kept by RUF in Buedu in Kono. These numbers were obtained from Guineans who went to UNHCR for assistance after escaping from their captors. It is difficult, however, to ascertain the exact number of Guinean abductees that are still being held by RUF.

10. The past three months had witnessed the continued displacement of the population, especially in the eastern region as sporadic incidents of hostilities continued. With the expanding disarmament process and greater access to RUF-held areas, some clarity appears to be emerging on the situation of internally displaced persons. UNHCR and the Office for the Coordination of Humanitarian Affairs estimate that approximately 3,000 internally displaced persons have taken refuge in the eastern town of Koidu in the Kono district from neighbouring areas. They had been living there without humanitarian assistance and had mainly survived by scavenging and whatever little support the host community offered them. They had sheltered in two unroofed disused school buildings. Such situations appear to be commonplace in hitherto inaccessible areas visited by UNHCR and the Office for the Coordination of Humanitarian Affairs. Many of the concerned internally displaced persons expressed their willingness to return to their areas of origin once their security was guaranteed.

11. The deployment of UNAMSIL and the Sierra Leone Army in hitherto inaccessible areas of the country, especially Kambia, and the restoration of Government authority, is having and will continue to have a dramatic effect on the situation of internally displaced persons. According to informed estimates, attacks by the Guinean army in May led to the displacement of approximately 30,000 people from Kambia. The deployment of UNAMSIL and the Sierra Leone Army to the area appears to be bringing about the necessary stability to encourage the displaced population to return home. By the same token, the recent deployment of UNAMSIL troops in Makeni and Magburaka, as well as the disarmament in Kambia and Port Loko districts, has created a new, positive dynamic in the situation of the internally displaced persons and returnees. Some internally displaced persons have begun to return to their homes as a result.

Similar patterns can also be observed in Kono and Kailahun.

12. Meanwhile, humanitarian agencies continue to work with the Government of Sierra Leone to stockpile reserves in order to ensure that there are enough supplies when internally displaced persons return. As at the beginning of June, Office for the Coordination of Humanitarian Affairs statistics show that a total of 40,498 people have been settled in safe areas. Another 4,543 persons were resettled as at the beginning of July, with assistance from the International Organization for Migration. The resettlement areas are broadly categorized as the western area, the south and the east. Facilities being provided range from education, health care, water and sanitation, food and non-food items, sustainable development projects and assistance to the host communities. Assistance is continually being provided by both international and national agencies.

13. One main concern is the correct and effective implementation of the Guiding Principles on Internal Displacement (E/CN.4/1998/53/Add.2). Whilst all humanitarian organizations are in principle to work in accordance with the basic minimum standards, awareness of the Guiding Principles is limited. A recommendation made was that the UNAMSIL Human Rights Section could act as coordinator of a regular forum, whereby organizations would be given the opportunity to receive regular training on the Guiding Principles and to follow up on the realization of these standards through continuous appraisals within the same forum. The issue of receiving assistance from the Representative of the Secretary-General on internally displaced persons is being pursued, with a view to developing specific human rights programmes in this field. With the large numbers of displaced persons in camps in the country and with the increasing number of persons being resettled, the need for a coordinated effort between the work of humanitarian organizations and human rights organizations will become increasingly important. With regard to the issue of resettlement, particular emphasis should be placed on the need for training and coordination with the government agencies that would deal with the resettled displaced persons within the new communities.

C. Children and armed conflict

14. The situation of children in the decade-long armed conflict in Sierra Leone has continuously been a matter of serious concern. Children have suffered a wide range of physical, mental and sexual abuses by all parties to the conflict, including separation, displacement, abductions, forced recruitment and rape. Children have also been forced or encouraged to commit violations. In January 1999 alone, over 4,000 children were abducted during the incursion of the Revolutionary United Front and the Armed Forces Revolutionary Council into Freetown. Informed estimates suggest that 60 per cent of the abducted children were girls, most of whom have been sexually abused. Thousands of children have been serving as soldiers in the three main fighting groups, RUF, Armed Forces Revolutionary Council/ex-Sierra Leone Army and CDF. Among the displaced population are some 10,000 children who have been separated from their parents. Several thousand children have been orphaned.

15. With the recent progress in the peace process, RUF and CDF have agreed to release all child combatants and abductees. Since the beginning of 2001, more than 1,200 children have been registered by UNAMSIL for demobilization. In May and June 2001, RUF handed over more than 800 children to UNAMSIL in Makeni, Port Loko, Kambia, Kailahun and Tongo. More than 350 children associated with CDF have been registered for demobilization.

16. While the release of child combatants and abductees by the fighting forces is welcome, it remains a matter of concern that relatively few women and girls have so far been released. According to child protection agencies, girl abductees are not only used as combatants, but are often forced into sexual services or taken as "wives", which increases the resistance of the fighting forces to release them. In other cases, girl children who have been associated with fighting forces, fearing the reaction of their families and communities, may be reluctant to join demobilization and reintegration programmes.

17. UNAMSIL works in collaboration with the United Nations Children's Fund and child protection agencies in the process of release, disarmament, demobilization, rehabilitation and reintegration of child combatants and separated children who surrender or are released to UNAMSIL by RUF and CDF and who are subsequently handed over to such child protection

agencies. The children are then transferred to an Interim Care Centre where child protection agencies provide them with rehabilitative care, ranging from counselling, education and skills training orientation, peace and civic education, medical and psychological assessment and treatment, to mediation with families and communities to facilitate their return home. From the Interim Care Centre, the children are reintegrated into their communities through reunification with their families or foster parents. In cases where reunification or fostering is not possible, children are sent to individual or group homes, where they live under the supervision and care of child protection agencies.

D. Violence against women

18. Thousands of the women and girls of Sierra Leone have been victims of human rights abuses and grave breaches of international humanitarian law, including killing, amputation, forced displacement, forced recruitment and the looting and destruction of their property. They have been subjected to gender-specific abuses, including rape, forced marriages and situations comparable to sexual slavery. Because these gender-specific violations appear to have been under-reported, there are insufficient programmes to address the particular needs of female victims. A graphic portrayal of the extent of violence against women in the context of the Sierra Leone conflict is depicted by the outcome of field research conducted in 2000 under a project co-funded by UNAMSIL and an international non-governmental organization to establish the prevalence and impact of sexual violence. During the research, 733 randomly selected women, of whom 143, or 19.5 per cent, were girls aged between 6 and 17 years were interviewed. A total of 534, or 72.9 per cent, of the interviewees reported having experienced human rights abuses; 383, or 52.3 per cent, said they had been subjected to sexual violence; 345, or 47.1 per cent, reported having been raped; and 192 or 26.1 per cent reported having been gang raped. Slightly less than half of the interviewees (306, or 41.7 per cent), reported having been abducted by the various factions and 25, or 3.4 per cent, said that they had been forced to marry their abductor.²

19. The Special Rapporteur on violence against women, its causes and consequences, Ms. Radhika Coomaraswamy, requested an invitation from the Government to visit Sierra Leone from 22 to 31 August

2001. In its resolution 2001/20, the Commission on Human Rights called upon the Government to respond positively to the request of the Special Rapporteur. Recently, the Government has extended the requested invitation. During her visit, the Special Rapporteur proposes to focus her research and inquiry on violence against women during the armed conflict.

E. Extrajudicial, summary or arbitrary executions

20. Attacks against the civilian population and systematic killings and summary executions have been a part of the pattern of egregious violations of human rights and international humanitarian law perpetrated by different factions in the protracted armed conflict in Sierra Leone. The primary purpose of these acts of violence has been to spread terror among the civilian population. The conflict and ongoing military operations, including by regular armies of the neighbouring countries has hampered any in-depth investigation of these abuses and violations. Although recent progress in the peace process has opened up areas hitherto inaccessible to human rights monitors, large areas of Sierra Leone, mostly under RUF control, remain inaccessible.

21. In June 2001, UNAMSIL received information about wanton attacks against the civilian population allegedly by CDF in villages located in Kono and Koinadugu Districts, as well as allegations of summary executions by RUF in Koidu town. Investigations conducted by the UNAMSIL Human Rights Section, including witness accounts obtained by the Section, as well as photographs of wounded persons admitted in the African Islamic Hospital in Makeni, suggest that, on 17 June 2001, Yaraia village, in Koinadugu District, was attacked by CDF armed men. Analysis of the information provided by the same sources suggests that at least 24 civilians, including 18 women and 2 children, were killed in the attacks, and 15 others wounded. The same sources alleged that the assailants burned at least 66 houses in the village and looted properties.

22. On 27 July 2001, two UNAMSIL human rights officers joined the UNAMSIL Force Commander on a fact-finding mission to Henekuma village in Koinadugu District and were able to gather evidence of serious violations of human rights and grave breaches of international humanitarian law in that location.

Interviews with wounded persons and CDF combatants on the same day in Koidu, Henekuma and Yaraia respectively, provided preliminary information that suggested that there had been widespread attacks and counter-attacks by RUF and CDF, and vice versa, in several villages in Northern Kono and Koinadugu Districts. At the time of the visit of the UNAMSIL fact-finding team, Henekuma village was under the control of CDF forces. The latter and villagers informed the team that RUF combatants had attacked Henekuma on 19 July 2001, killing at least 19 people, abducting 5 young girls and burning at least 25 houses. No burials had been carried out since the incidents and the team was thus able to count 10 bodies, presumably of 5 children, 4 women and 1 adult male: five decomposing bodies, which appeared to be of a man, two women and two children, were on the veranda of one burnt house; the skeletal remains of two other victims, presumably children, were behind and in front of two burnt houses, respectively; and the bodies of three other victims, presumed to be two women and one child, were lying in the nearby bush. The team also found some bullet cases at the site of the incident.

F. Persons detained under the state of emergency

23. The prolonged detention of persons in Freetown Central Prison, some of whom have been in custody without charge or access to legal counsel and information since May 2000, is a matter of continuing human rights concern. According to the records of the prison, a total of 233 persons are still detained in Freetown Central Prison pursuant to the Public Emergency Regulation, 1999 (Public Notice No. 3 of 1999). A basic precondition for legal detention under the emergency powers is immediate publication in the *Official Gazette* of the names of persons affected by such a declaration. Since May 2000, however, only one such list, containing the names of 121 persons, has been published. It thus appears that several people were detained pursuant to the Public Emergency Regulation, but their names not published.

24. An understanding between UNAMSIL and the authorities had allowed the Human Rights Section restricted access (i.e. if accompanied by a prison official) to the penitentiary in Freetown. However, this was disallowed in the aftermath of a riot in Freetown Central Prison on 14 March 2001, as a result of which,

some detainees were moved to safer, undisclosed locations within Sierra Leone. They were subsequently returned to the Central Prison on or about 13 June 2001. Following the intervention of the Special Representative of the Secretary-General in Sierra Leone, prison visits by UNAMSIL human rights officers were restored with effect from 7 June and without restrictions. Since that date, human rights officers have conducted visits, including private interviews with detainees. While UNAMSIL has been assured unlimited access to all accessible prisons and detention centres nationwide, the Government has been unwilling to disclose the whereabouts of some high profile detainees who were imprisoned under the state of emergency.

25. The meetings of the joint committee on disarmament, demobilization and reintegration have provided a forum for the resolution of issues relating to those detained under the Public Emergency Regulation as a result of the events of May 2000. For instance, during such meetings on 15 May and 2 June, respectively, RUF requested the authorities to release its members who had been detained since the events of May 2000 as a confidence-building measure. It also expressed some concerns regarding the death while in detention of some of its members. During the meeting in May, the authorities affirmed that they would consider the request to release some detainees and, on 2 June, announced that the Government had established a high-level committee to consider the release of some RUF detainees. Four days later, on 6 July 2001, the President of the Republic of Sierra Leone authorized the release the following day of 34 detainees who had been incarcerated under the emergency powers. According to the information delivered to UNAMSIL, only 33 prisoners were in fact released, because one person's name had been duplicated.

26. After the news of the death of RUF members in Freetown Central Prison was first announced on 15 May 2001, the Government, after initial hesitancy and denials, confirmed that 10 detainees, including 8 RUF members, had died in prison between May 2000 and May 2001. The Government attributed its initial guarded response to a lapse of prison authorities, who had failed to report the deaths to the appropriate quarters. Subsequent investigations by UNAMSIL indicated that at least six RUF members had died in Freetown Central Prison between March 2001 and June 2001. Since the news of deaths in Freetown Central

Prison first became public, several other detainees have passed away, the latest being Solomon Y. B. Rogers, a founding member of RUF, on 21 July 2001. According to prison officials, all the deaths have been due to natural causes, although detainees claim that poor medical treatment and less than adequate nourishment are also to blame. RUF affirms that at least 15 of its members have died in Freetown Central Prison since May 2000, 11 of them since March 2001, and has raised concerns about the causes of certain deaths.

III. Human rights activities of the United Nations in Sierra Leone

A. The United Nations Mission in Sierra Leone and its Human Rights Section

27. The United Nations Mission in Sierra Leone (UNAMSIL) was established pursuant to Security Council resolution 1270 (1999) of 26 October 1999. With military and civilian components, including a Human Rights Section, UNAMSIL has a multidisciplinary mandate to cooperate with the Government of Sierra Leone and other parties in the implementation of the Lomé Peace Agreement and to assist in the disarming, demobilization and reintegration of ex-combatants. The Security Council, in its resolution 1289 (2000) of 7 February 2000, made strong references to the continued need to foster accountability and respect for human rights in Sierra Leone. In order to meet these challenges, UNAMSIL has a Human Rights Section with an authorized strength of 20 staff (recently increased from 14), including 2 United Nations Volunteers. The human rights mandate of the Mission includes monitoring, training, capacity-building, technical cooperation and advocacy. In addition, the Section has taken on the additional responsibility of assisting with the establishment of the truth and reconciliation commission. In order to implement its mandate effectively, OHCHR assisted the Human Rights Section to design specialist positions in the areas of national institutions, rule of law, training, child rights and gender.

28. The relationship between OHCHR and UNAMSIL emanates from the memorandum of understanding between OHCHR and the Department of Peacekeeping Operations. This relationship is further strengthened by the terms of the Sierra Leone Human

Rights Manifesto adopted in June 1999 during the visit of the High Commissioner (see E/CN.4/2000/31, para. 26). The memorandum of understanding recognizes that respect for human rights is fundamental to the promotion of peace and security, and that a unified United Nations approach to these ends is essential to the fulfilment of these two Charter-mandated objectives. It thus seeks to place the promotion and protection of human rights at the centre of United Nations efforts to prevent conflicts, maintain peace and assist in post-conflict reconstruction. UNAMSIL has provided a context for the practical implementation of the memorandum of understanding between OHCHR and the Department of Peacekeeping Operations. OHCHR notes with satisfaction that progress has been made in the integration of human rights and the Human Rights Section in the work and operations of UNAMSIL. The Human Rights Section is included in the mainstream activities of the Mission and has also undertaken, with the acceptance of the Special Representative of the Secretary-General, additional responsibilities in support of specific activities of OHCHR in Sierra Leone. For instance, the Human Rights Section participates in the tripartite meetings with the Government and RUF. The Chief of the Human Rights Section also participates in the tri-weekly meetings of senior staff chaired by the Special Representative of the Secretary-General. Representatives of the Section also take part in the policy and planning group, as well as the weekly videoconference with New York and the project approval committee.

29. The human rights mandate of UNAMSIL has been adapted to the complex situation in Sierra Leone. It focuses on four main areas: monitoring, reporting, training and capacity-building, with special reference to the establishment and the reinforcement of national institutions — the Ombudsman and the national human rights commission — and the protection of women's rights and the rights of the child. In addition to these tasks, UNAMSIL in cooperation with OHCHR plays a pivotal role in facilitating the establishment of the truth and reconciliation commission provided for in the Lomé Peace Agreement and Sierra Leonean domestic legislation.

30. Under the general guidance of OHCHR headquarters, the Human Rights Section plays an important role in identifying human rights issues relevant to the extended humanitarian community and

the United Nations agencies in Sierra Leone. This has been exemplified in the adoption of the Code of Conduct for Humanitarian Workers in Sierra Leone. The Code of Conduct was developed through a broad-based consultative process involving the United Nations system, its agencies and international non-governmental organizations. The Code of Conduct, *inter alia*, calls upon all humanitarian assistance agencies operating in Sierra Leone to observe agreed principles of international human rights and humanitarian law, including the right to unlimited access for the provision of humanitarian assistance. The Code further stipulates that all humanitarian operations will be designed to advance human rights, with special attention given to the Convention on the Elimination of All Forms of Discrimination against Women and the Convention on the Rights of the Child. Following the elaboration of the Code of Conduct, and in recognition of its important human rights components, OHCHR has developed and will be implementing before the end of the year a training programme on human rights for the extended humanitarian community in Sierra Leone. The programme will also develop generic training materials for use in complex emergency situations.

31. The Human Rights Section has recently disseminated information and documents on the United Nations Conference on the Illicit Trade in Small Arms and Light Weapons in All Its Aspects, held in New York from 9 to 20 July 2001, and on the World Conference against Racism, Racial Discrimination, Xenophobia and Related Intolerance to be held in Durban, South Africa from 31 August to 7 September 2001. It also facilitated the registration of local non-governmental organizations to the latter event.

32. The Section, in collaboration with the United Nations agencies, and local and international non-governmental organizations, established a Sierra Leone human rights committee, which meets fortnightly and provides a forum for consultations, exchange of ideas, information and promotion between human rights and humanitarian actors. To promote local capacity, the Section works alongside national human rights non-governmental organizations, including the umbrella organization of the local human rights community, the National Forum for Human Rights, on joint projects, such as providing training programmes and much needed assistance to local non-governmental organizations and the wider civil society. Recent

examples of such cooperation include joint training sessions in the camps of the National Committee for Disarmament, Demobilization and Reintegration in Lunsar as part of the "Pre-discharge Orientation Programme", and the inclusion of the Network for Collaborative Peace-Building in truth and reconciliation commission sensitization in Port Loko child combatants' centres. The Fourah Bay Human Rights Clinic, a newly established body, has also participated in investigation and reporting workshops with the UNAMSIL Human Rights Section.

B. Activities in the field

33. With improvements in the overall security situation and relaunching of the disarmament, demobilization and reintegration programme, the Human Rights Section is working to increase its presence in the field and has begun to establish satellite offices in provincial locations. The Section has already opened a regional office and has widened its activities through providing human rights clinics in hitherto inaccessible areas. On 2 May 2001, UNAMSIL opened its first regional office in Kenema, Eastern Region. The regional office will implement a full range of human rights activities, including training, monitoring and reporting, as well as raising public awareness of human rights and international humanitarian law. The opening of additional regional presences will be calibrated with increases in the authorized staff strength of the Section. In order to meet the increasing human rights needs of Sierra Leoneans in hitherto inaccessible areas under RUF control, the Section has widened activities to areas such as Bailor Wharf, Barbara, Konakrydee, Makeni, Magburaka, Lunsar, Koidu, Kambia and Buedu. Activities in those areas are wide-ranging and include human rights assessment missions, documentation of violations and abuses of human rights and humanitarian law, as well as training and sensitization on the truth and reconciliation commission. These visits have targeted specific groups such as internally displaced persons and returnees from Guinea and Liberia, who are mostly housed in returnee camps.

C. Training

34. The human rights training programme is broadly divided into three areas: ongoing technical support for

national bodies such as the Sierra Leone Army and the Sierra Leone Police Force, training for national non-governmental organizations active in the field of human rights and in-house human rights training for peacekeepers. The Human Rights Section is working with the International Military Assistance and Training Team to raise human rights awareness within their Military Reintegration Programme for ex-combatants, that will be screened for eventual absorption by the Sierra Leone Army as well as regular training for the new Sierra Leone Army. To standardize police training and adapt it to the Sierra Leone environment, the Section has finalized arrangements with the UNAMSIL Civilian Police to produce a training manual for the police, internal human rights awareness training for incoming UNAMSIL peacekeepers and military observers occurs on a regular basis and the Section provided training on human rights and humanitarian law for the Pakistani Brigade in Pakistan prior to its deployment to UNAMSIL. The training also included a training of trainers programme for 35 officers.

35. A new major area for training is based on the changing conditions on the ground. With the acceleration of the disarmament process, the UNAMSIL Human Rights Section has become involved in the National Committee for disarmament, demobilization and reintegration Pre-discharge Orientation programme for ex-combatants in demobilization centres. Training sessions for these groups focus on basic human rights awareness and information concerning the truth and reconciliation commission. Human rights training for ex-combatants has also been provided in Freetown. Future projects include training of trainers for national networks of ex-combatants, as well as planning for community-based reconciliation awareness to facilitate peace-building efforts.

D. Capacity-building and advocacy

36. Sierra Leone has a dual judicial system, where the formal statutory law and the judiciary coexist with customary law and the traditional courts. The deterioration of the Sierra Leonean judicial system as a whole started long before the armed conflict and continued during the past decade. The principal trends included lack of independence, objectivity and impartiality, anachronistic laws and practices, insufficient personnel, inappropriate structures, poor

logistics and inadequate training and remuneration. In the whole country, there are only 21 judges, who comprise the Supreme Court of Sierra Leone, the Court of Appeals and the High Court of Justice, none of which ever sit out of the capital, Freetown. As a result, there is an almost total vacuum of the judicial system in the countryside. One priority is the reform of the juvenile justice system and the general harmonization of the laws of Sierra Leone with international human rights law and standards on human rights in the administration of justice.

37. The armed conflict has had a disastrous impact on the local courts that apply customary law. UNAMSIL is assisting the restoration of those bodies, which no doubt have an important role to play in post-conflict Sierra Leone. Consultations in some chiefdoms have confirmed that the people respect the local courts as a system of dispute resolution in the dual system of Sierra Leone. There is also widespread concern about arbitrariness and inequity in court practices. UNAMSIL has been active in addressing these concerns through its rule of law programme, which is aimed at providing training in international human rights standards regarding the judicial guarantees of the fair trial and due process of law.

38. From 26 to 28 February 2001, the UNAMSIL Human Rights Section facilitated a consultative conference on the rule of law. The conference was attended by among others, representatives of the Government of Sierra Leone and civil society, members of the bar and bench, the military, and the police. Twelve papers, each tackling the issue of the breakdown of the rule of law from a different perspective, were presented at the conference, which adopted a wide set of resolutions, among which were the codification of customary law and recommendations in the area of juvenile justice. In the latter case, the participants resolved that urgent steps should be taken by the Government to enact into domestic law the provisions of the Convention on the Rights of the Child, taking into consideration a legislative proposal prepared by the Sierra Leone Bar Association with the support of UNICEF. The UNAMSIL Human Rights Section is preparing materials presented during the workshop for publication before the end of 2001.

39. The UNAMSIL Human Rights Section has been instrumental in the establishment of The Lawyers Centre for Legal Assistance, the first legal assistance

project of its kind in Sierra Leone. The Centre will render free legal services to the poor and the needy on all matters bordering on human rights abuses. In consultation with the Civil Affairs Section of UNAMSIL, the Human Rights Section is considering ways of strengthening the capacity of customary law courts. The Human Rights Section, in collaboration with the Ministry of Justice, the Bar Association and representatives of civil society, conducted an assessment of its facility and resource needs, following which, the Section developed a project to support the judiciary. The project for which funding is sought under the consolidated inter-agency appeals process aims to strengthen legal education and access to legal information, as well as reinforce the policy and adjudication capacities of the judiciary. The Human Rights Section has also established contacts with the Chief Justice to explore avenues by which UNAMSIL may assist Sierra Leone in strengthening the judicial system, especially in the field of human rights in the administration of criminal justice, including juvenile justice.

E. Establishment of the truth and reconciliation commission and the independent special court

40. OHCHR assisted the Government from late 1999 until early 2000 in the drafting process that culminated in the adoption by the Sierra Leone Parliament in February 2000 of the Truth and Reconciliation Commission Act 2000. Subsequently, OHCHR designed a substantial project to support the preparatory phase of the commission. The implementation of this project was interrupted with the resumption of hostilities in May 2000. In November 2000, OHCHR and UNAMSIL co-hosted a workshop on the commission, which reinvigorated the preparatory process. Following that workshop and further reassessment of the operational conditions, OHCHR, in consultation with UNAMSIL, revised and updated its project of support to the establishment of the truth and reconciliation commission. The revised project includes the following:

- (a) Public information/education campaign;
- (b) Mapping of the conflict, that is, compilation of information regarding key defining events within the

period of temporal jurisdiction of the truth and reconciliation commission;

(c) Researching the traditional methods of conflict resolution and reconciliation among the different cultural groups in Sierra Leone;

(d) Selection of commissioners;

(e) Preliminary identification of the facility requirement of the commission, for instance, the form of secretariat required including staffing and logistic requirements;

(f) Statutory three months preparatory period for the truth and reconciliation commission, which starts two weeks after the inauguration of the commission and during which the commission will plan its operational procedures, set up offices, recruit and hire staff, etc.;

(g) A round table on the relationship between the truth and reconciliation commission and the independent special court, in order to ensure that they complement each other with mutual respect for their different but related mandates.

41. In accordance with the updated project, the Special Representative of the Secretary-General in Sierra Leone and the High Commissioner for Human Rights have agreed on a detailed programme of activities leading up to the establishment of the truth and reconciliation commission which is foreseen in October 2001. This agreement also includes a cooperative arrangement for the establishment of the commission, in which the UNAMSIL Human Rights Section will be supported by and will represent OHCHR on the ground for this purpose. The High Commissioner and the Special Representative of the Secretary-General have also appointed focal points in Geneva and UNAMSIL, respectively, to ensure the efficient implementation of the exercise.

42. Thus far, the following activities have been implemented pursuant to the technical cooperation project. A national non-governmental organization, Manifesto '99, has been commissioned to research the traditional methods of reconciliation which could be integrated into the truth and reconciliation process. OHCHR has concluded a grant agreement with the International Human Rights Law Group to design, coordinate and facilitate a comprehensive public information campaign for the Sierra Leone truth and reconciliation commission. The campaign should be

implemented in cooperation with the National Forum for Human Rights and its truth and reconciliation commission Working Group, the media and UNAMSIL. The High Commissioner has already identified the candidates that she considers suitable for the three international posts on the commission, and is presently ascertaining their availability. The Special Representative of the Secretary-General, as Selection Coordinator, has received over 60 nominations for the four national commissioner positions in the commission. The extensive publicity given to the nomination process within Sierra Leone has also helped to increase public awareness about the truth and reconciliation commission.

43. Preparations for the practical establishment of the truth and reconciliation commission were given impetus by a seminar on operational and managerial aspects of the Sierra Leone truth and reconciliation commission held in Freetown from 29 May to 1 June 2001, and attended by representatives of the Government and the local diplomatic community, civil society organizations and the UNAMSIL leadership. Approximately 40 representatives of non-governmental organizations directly involved in the truth and reconciliation and disarmament, demobilization and reintegration processes took part in the seminar, which explored the methodologies that the commission may use to establish the truth and to address impunity. It discussed the organizational structure and budget of the commission, and reviewed the issues concerning the relationship between it and the independent special court. The seminar provided a sound platform for concrete discussions on the practical aspects of the establishment of the commission, and its recommendations would provide guidelines for the next steps to be taken towards that end.

44. As recommended by the national seminar on the truth and reconciliation commission organized in November 2000 by OHCHR, in collaboration with UNAMSIL and the National Forum for Human Rights, a technical meeting of experts was hosted by UNICEF in Freetown from 4 to 6 June 2001. The aim was to define the framework for participation and protection of children in the truth and reconciliation commission process. National and international experts who participated in the meeting explored the extent to which children had been affected by the armed conflict in Sierra Leone and the role of the truth and reconciliation commission for children. While girls and

boys have been subjected to identical violations, such as abductions, amputations and torture, many gender-based violations have been carried out specifically against the girl child. Among other things, the experts recommended that the truth and reconciliation commission's work on children be guided by child rights and protection principles enshrined in international instruments. The experts also recommended that protection of children be assured throughout the truth and reconciliation commission process, including ensuring confidentiality and anonymity in the process, and allowing the children to participate voluntarily. The technical meeting emphasized the need for collaboration with child protection agencies working in Sierra Leone to ensure that the truth and reconciliation commission builds upon ongoing processes of reintegration and reconciliation. The wide publicity enjoyed by the seminar also helped to increase awareness of the truth and reconciliation process among Sierra Leoneans.

45. As preparations for the establishment of the truth and reconciliation commission enters its decisive phase, OHCHR underlines the importance of international support in providing the resources required for the successful implementation of its undertaking to support, on behalf of the United Nations, the establishment of a truth and reconciliation commission for Sierra Leone. A target date of October 2001 has already been established for the appointment of the commissioners. Under this planning, the commission is expected to commence operations in January 2002. The achievement of the target dates depends on a number of factors, including continuing progress in the peace process, cooperation of all the parties to the conflict, availability of sufficient funding and the necessary logistical support.

46. In order to cope with the implementation of activities leading up to the establishment of the truth and reconciliation commission, OHCHR is considering a project to provide funding for an interim secretariat for the commission. The interim secretariat, to be made up of international and national staff, will eventually succeed the UNAMSIL Human Rights Section and assume full responsibility for organizing and managing the preparatory phase of the truth and reconciliation commission. At present, the UNAMSIL Human Rights Section is conducting the preparatory activities on the ground for the establishment of the commission, despite limited staffing resources. With the progressive

expansion of UNAMSIL into hitherto inaccessible areas under the control of the Revolutionary United Front, the Section is further overburdened with a variety of other responsibilities. Thus, handing over its truth and reconciliation commission-related responsibilities at this time would enable the Human Rights Section to dedicate more attention to the implementation of the human rights mandate of UNAMSIL.

47. OHCHR has already commenced preliminary discussions with interested Member States regarding the funding of the truth and reconciliation commission. It is currently estimated that the commission would require US\$ 8 million for one year. OHCHR will soon be sending out a request for pledges in support of this worthy cause. In this regard, I appeal to Member States for their generous support.

48. Considerable effort is being made to ensure Sierra Leonean ownership of the truth and reconciliation process and to include in it traditional structures and methods. In this regard, UNAMSIL is working closely with civil society in raising public awareness about the commission and its role in building sustainable peace and addressing impunity. There is a high degree of support for the truth and reconciliation commission among those Sierra Leoneans who are aware of the institution. The truth and reconciliation commission Working Group of the National Forum for Human Rights is undertaking programmes to inform and educate the community about the commission. The Working Group also publishes a monthly "Truth Bulletin" on the preparations for the commission and is sending some of its members to Guatemala, South Africa and Zimbabwe to study previous experiences of truth and reconciliation processes. UNAMSIL works in partnership with non-governmental organizations, runs workshops and produces leaflets, radio programmes, T-shirts, caps and banners to publicize the commission. In the coming months, this public information campaign will be intensified, so that as broad a range of Sierra Leoneans as possible are made aware of the truth and reconciliation commission and can make an informed choice about participation.

49. Since women and girls constitute the vast majority of victims of the armed conflict, a deliberate effort is being made to ensure that they participate actively in the truth and reconciliation process. To this end, a Women's Task Force has been established within the Sierra Leone human rights community and has

written to the High Commissioner for Human Rights, the Special Representative of the Secretary-General in Sierra Leone and others, calling for strong representation of women in the truth and reconciliation commission.

50. Discussions with the RUF leadership on the truth and reconciliation commission resumed in the margins of the above-mentioned operational and managerial seminar and are continuing. On 24 July, the UNAMSIL Human Rights Section met with the RUF leadership in Makeni. The Front indicated support for the commission and acknowledged that it is a party to it by virtue of the Lomé Peace Agreement. It expressed interest in the mechanisms of the commission, including the nomination and selection process for the commissioners, in which RUF has a statutory role to play. It also expressed its interest in the relationship of the truth and reconciliation commission to the independent special court and requested further information as to how the two institutions can operate in a complementary manner. As part of the ongoing public information campaign on the truth and reconciliation commission, workshops on it will be held for RUF and for civilians living in RUF-held areas, beginning in Makeni on 2 August 2001.

51. With respect to the independent special court, OHCHR has been liaising with the Office of Legal Affairs of the Secretariat to ensure appropriate synchronization and collaboration in the preparations for the establishment of the court and the truth and reconciliation commission. OHCHR looks forward to organizing a round table to discuss the relationship between both institutions in order to ensure that, once established, they may fulfil their responsibilities in a symbiotic manner, yet respecting their related but varied mandates. The importance of the round table for the proper functioning of both institutions was reiterated recently during the operational and management workshop on the Sierra Leone truth and reconciliation commission, held from 29 May to 1 June 2001, and in my discussions with President Kabbah during the Summit of the Organization of African Unity held in Lusaka in July 2001.

52. In order to assist the process of establishing the court in Sierra Leone, pursuant to a request from New York, UNAMSIL has established a Liaison Group for the Independent Special Court. The Group is composed of five sections, namely: Human Rights, Policy and

Planning, Civil Affairs, Logistics and Security, with the Human Rights Section assigned a coordinating role.

F. Establishment of a national human rights commission

53. OHCHR has been assisting with the establishment of a national human rights commission as required under the Lomé Peace Agreement. In order to facilitate this process, a national institutions specialist was deployed within the UNAMSIL Human Rights Section to provide technical support during the establishment phase of the commission. In December 2000, a consultative workshop was held on the establishment of a national human rights commission. Supported by OHCHR and organized by UNAMSIL, in collaboration with the National Forum for Human Rights, the workshop was attended by members of the Sierra Leone judiciary, the Ombudsman, representatives of civil society, including human rights non-governmental organizations and heads of the National Human Rights Commission in Uganda and Ghana. It provided the occasion for the Attorney General and Minister of Justice of Sierra Leone to present a draft bill to establish a national human rights commission. Following discussions and recommendations, a working group was established to finalize the technical commentaries on the draft bill. The group has met on several occasions and has completed a commentary on the draft bill. This will be sent to OHCHR for its comments before being presented to the Government which, after receiving this feedback, is expected to pass the necessary legislation. The next step will be to raise the necessary funds for the establishment of the new institution.

IV. Conclusions

54. After a period of difficulty, the beginning of 2001 witnessed a significant momentum in the implementation of the peace process in Sierra Leone. The Abuja Ceasefire Agreement of 10 November has been largely observed and UNAMSIL has already deployed in RUF-held areas in northern Sierra Leone. The disarmament, demobilization and reintegration programme has also been relaunched and there are indications, albeit muffled, from RUF of a willingness to engage politically. These developments are no doubt related to the considerable United Nations engagement

exemplified by the establishment of the largest United Nations peacekeeping mission to facilitate the peace process. It is crucial that the United Nations continues to play the central role it has assumed in the Sierra Leone peace process. OHCHR will continue to play its role in addressing the human rights needs of the people of Sierra Leone through its collaboration with UNAMSIL. This commitment has become all the more important in order to sustain the progress that has been gained in the implementation of the peace process. In this regard, OHCHR will continue to implement its comprehensive programme of assistance to Sierra Leone with the following elements: technical assistance for the establishment of a truth and reconciliation commission and a national Human Rights Commission; building capacity through training for law enforcement authorities and support for local civil society groups. OHCHR continues to count on the support of the international community as it expedites the implementation of its human rights mandate to complement progress in the Sierra Leone peace process.

Notes

¹ *Official Records of the General Assembly, Fifty-fifth Session, Supplement No. 36 (A/55/36).*

² "The invisible human rights abuses in Sierra Leone. Conflict-related rape, sexual slavery and other forms of sexual violence" by Fatmata Binta Mansaray, June 2001. The author was a consultant funded by UNAMSIL and Isis-Wicce, an international non-governmental organization based in Kampala, Uganda. The findings in the report also serve to complement the ongoing joint UNAMSIL/Physicians for Human Rights data-gathering project on conflict-related sexual violence. Under the project, approximately 1,200 displaced women were interviewed at random and asked set questions on their war-related experiences, with a focus on sexual violence. The aim of the project is to establish the prevalence and impact of sexual violence. The full report of the project will be published later in 2001.



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Joint Inspection Unit

**Report of the Joint Inspection Unit on strengthening
the investigations function in United Nations
system organizations**

Note by the Secretary-General

The Secretary-General has the honour to transmit to the members of the General Assembly the report of the Joint Inspection Unit entitled "Strengthening the investigations function in United Nations system organizations" (JIU/REP/2000/9).

* A/56/150.



**STRENGTHENING THE INVESTIGATIONS FUNCTION IN
UNITED NATIONS SYSTEM ORGANIZATIONS**

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Joint Inspection Unit



**Geneva
2000**

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ACRONYMS

AUD	Office of Inspector-General (of FAO)
DAID	Department of Audit and Inspection (of UNRWA)
DPKO	Department of Peacekeeping Operations
EAO	Office for Programmes Evaluation, Audit, and Management Review (of ICAO)
FAO	Food and Agriculture Organization of the United Nations
FLETC	Federal Law Enforcement Training Center
IA	Office of Internal Audit (of IAEA)
IAEA	International Atomic Energy Agency
IAIS	Internal Audit and Investigation Service (of WMO)
IAO	Office of Internal Audit and Oversight (of WHO)
IAOD	Internal Audit and Oversight Division (of WIPO)
IAS	Internal Audit Service (of UPU)
IAU	Internal Audit Unit (of ILO)
ICAO	International Civil Aviation Organization
IES	Inspection and Evaluation Service (of UNHCR)
IGO	Inspector General's Office (of UNHCR)
ILO	International Labour Organization
IMO	International Maritime Organization
IOS	Internal Oversight Section (of IMO) and Internal Oversight Service (of UNESCO)
IS/OIOS	Investigations Section of the Office of Internal Oversight Services
ITU	International Telecommunication Union
JIU	Joint Inspection Unit
OAPR	Office of Audit and Performance Review (of UNDP)
ODG/OIO	Office of Internal Oversight and Evaluation within the Office of the Director-General (of UNIDO)
OEDI	Office of Inspector General (of WFP)
OHR	Office of Human Resources (of UNDP)
OIA	Office of Internal Audit (of UNICEF)
OIOS	Office of Internal Oversight Services (of United Nations)
UNCHS	United Nations Centre for Human Settlements (Habitat)
UNCTAD	United Nations Conference on Trade and Development
UNDCP	United Nations International Drug Control Programme
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFPA	United Nations Population Fund
UNHCR	United Nations High Commissioner for Refugees
UNHQ	United Nations Headquarters
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNOG	United Nations Office at Geneva
UNON	United Nations Office at Nairobi
UNOPS	United Nations Office for Project Services
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UPU	Universal Postal Union
WFP	World Food Programme
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization

EXECUTIVE SUMMARY: OBJECTIVE, CONCLUSIONS AND RECOMMENDATIONS

Objective:
To enhance the capability of United Nations system organizations for meeting the need for investigations.

CONCLUSIONS

A. The investigations function has become an important component of internal oversight for most United Nations organizations, but this function is relatively new in the System and some major issues need to be addressed and resolved (para. 1).

B. Significant aspects of the investigations function in United Nations system organizations include:

1. An effective investigations function is required to deter wrongdoing, to assure proper accountability and to maintain the confidence of Member States and other stakeholders in the integrity of the organizations they are supporting (paras. 9-10).
2. The investigations focus on fraud and corruption but include a wide variety of other cases as well, and can concern individuals who are not members of organization secretariats (paras. 13-14).
3. The referral of investigation cases to national authorities can have a strong deterrent effect, but there are reasons for being cautious in doing so (paras. 15-16).
4. There is a fragmentation of responsibility for the investigations function within the organizations of the United Nations system (paras. 17-21).
5. Significant differences exist among the organizations of the United Nations system regarding the location and lines of reporting for those units specifically mandated to conduct investigations (paras. 22-24).
6. Opportunities for more effective inter-agency cooperation regarding the investigations function have been increased with the annual Conference of Investigators of United Nations Organizations and Multilateral Financial Institutions, initiated by OIOS in 1999 (paras. 76-78).

C. Requirements for investigations include:

1. An established legal/procedural framework (paras. 26-27).
2. A clear mandate, including jurisdictions and authorities (paras. 28-31).
3. Operational independence (paras. 32-33).
4. Strong support from the organization's executive head (paras. 34-35).
5. Qualified investigators (paras. 36-39).

D. Major issues to be addressed regarding the investigations function in United Nations system organizations include:

1. Common standards and procedures for conducting investigations (paras. 41-46).
2. Training of programme and administrative support managers for their involvement in investigations (paras. 47-53).
3. Meeting the need for access to a professional investigations capability (paras. 54-66).
4. Options for small organizations regarding the financing of access to professionally trained and experienced investigators (paras. 67-70).
5. The need for preventive measures to reduce vulnerability to wrongdoing by use of proactive investigations and lessons learned from completed investigations (paras. 71-75).
6. Inter-agency cooperation regarding the investigations function (paras. 76-78).

RECOMMENDATIONS

1. Common standards and procedures

The Third Conference of Investigators of United Nations Organizations and Multilateral Financial Institutions in 2001 should make arrangements for developing and adopting a common set of standards and procedures for conducting investigations in United Nations system organizations (paras. 41-46).

2. Training for managers

Executive heads of organizations should ensure that managers involved in investigations have sufficient training in the use of established standards and procedures for conducting investigations (paras. 47-53).

3. Meeting the need for a professional investigations capability

Each executive head should conduct a risk profile of his/her organization as an initial basis for issuing a report to the appropriate legislative organ on the organization's need for access to professionally trained and experienced investigators. This report should indicate those measures that the executive head would recommend as necessary to meet this need (paras. 54-66).

4. Options for financing access of small organizations to a professional investigations capability

Executive heads of small organizations should present to their appropriate legislative organs options for financing the access that may be necessary for their organizations to professionally trained and experienced investigators such as, *inter alia*, the use of common services and/or outsourcing (including within the United Nations system) (paras. 67-70).

5. Preventive measures based on proactive investigations and lessons learned

Executive heads should ensure that work programmes of units responsible for investigations include the development of preventive measures based on proactive investigations and lessons learned from completed investigations (paras. 71-75).

6. Conferences of United Nations Investigators

Conferences of Investigators of United Nations Organizations and Multilateral Financial Institutions should continue to develop opportunities, including those external to the System, to foster inter-agency cooperation regarding the investigations function in areas such as those indicated in the report (paras. 76-78).

I. INTRODUCTION

1. The investigations function has become an increasingly important component of internal oversight for most United Nations system organizations, but it remains very much in a developmental stage with a number of issues still needing to be resolved. The objective of this report is to address those issues and make recommendations to enhance the capability of organizations in the System to meet the need for investigations.

2. A previous report of the Joint Inspection Unit (JIU), entitled "More coherence for enhanced oversight in the United Nations system",¹ reviewed the full range of oversight functions in the organizations of the System and made recommendations to improve the effectiveness of those functions. Preparation of that report indicated the developmental stage of the investigations function in the System and the need for a more in-depth examination of it.

3. The present report is system-wide, covering the United Nations, its funds and programmes, and the specialized agencies and IAEA. To gather the necessary information, a questionnaire was sent out in early March 2000 to the organizations of the System.

4. The questionnaire was supplemented by extensive interviews with officials of some organizations, which took place, for the most part, in April and May 2000. The officials interviewed represented a wide spectrum of responsibilities, including legal, budget, human resources and internal and external audit, in addition to those specifically responsible for conducting investigations. Those included in the interviews were officials of the United Nations, both at Headquarters in New York (UNHQ) and at the United Nations Office at Nairobi (UNON), as well as several of the United Nations funds and programmes and specialized agencies in New York, Geneva, Rome and Nairobi. As we had expected in planning our mission to Nairobi, getting a field perspective on the investigations function was of major assistance in preparing this report. Although the World Bank is not a JIU participating agency, World Bank officials helpfully provided important background information during interviews in Washington, D.C.

5. In gathering data on the investigation caseloads of the organizations, we encountered significant

problems. We were struck by the major differences in reported caseloads. However, our review of the data submitted in the questionnaire responses and our interviews with the oversight professionals involved in investigations made it clear that the data had to be treated with caution, particularly for comparative purposes. The data received were non-comparable for reasons such as:

- The jurisdiction of units conducting investigations differs among organizations, e.g., sexual harassment allegations are variously investigated by human resources management professionals, by investigations professionals, or by designated senior managers.
- In general, the data submitted related only to cases handled by oversight units, e.g., all submissions except for that of the United Nations Office at Geneva (UNOG) omitted caseloads of the investigations units of security and safety services.
- The organizations use different criteria for record-keeping regarding investigations, e.g., "closed" cases may mean determination of guilt or innocence for one organization, while another may also include cases closed for a variety of other reasons (referral to another office, requested information provided, insufficient information, etc.).

6. We concluded that there was little to be gained from tabular presentations of the caseload data we collected from the organizations and, in fact, doing so would not be justified in view of the sensitivity of the matter. An appropriate objective in the future may be for the organizations to devise and implement a reporting process that would provide sufficiently comparable data on investigation cases, and actions taken on them. However, attempting this now risks involving the already limited resources available for the investigations function in what most likely would be a time-consuming and fruitless exercise. It would better serve the interests of the System at this stage to address the issues identified in this report and implement the related recommendations. This would also establish a more promising basis for effective system-wide reporting on investigations in the future.

7. Chapters II and III provide background for the report by reviewing significant aspects of the investigations function in United Nations system organizations, and important requirements for being able to conduct effective investigations. Chapter IV, the heart of the report, addresses major issues relevant to the development of this important

¹ A. T. Abraszewski, J. D. Fox, S. Kuyama and K. I. Othman, "More coherence for enhanced oversight in the United Nations system", JIU/REP/98/2, transmitted to the United Nations General Assembly as A/53/171 of 9 July 1998.

oversight function in the organizations of the United Nations system. The issues addressed in chapter IV are the basis for the recommendations presented in the Executive Summary.

8. We would like to thank the many people who so willingly contributed their expertise to the preparation of this report. Those who found the time in their busy schedules to respond to our questionnaire and/or to meet with us for interviews have earned our gratitude. We are especially indebted

to the investigations professionals of the Office of Internal Oversight Services (OIOS) and the World Food Programme (WFP), who provided much useful advice in the planning for this report, and then took the time to review and comment on the draft questionnaire. The JIU focal points in the organizations and the head of administration in UNON were most effective and helpful in making arrangements for our interviews, for which we are grateful.

II. SIGNIFICANT ASPECTS OF THE INVESTIGATIONS FUNCTION IN UNITED NATIONS SYSTEM ORGANIZATIONS

A. The need for investigations

9. A senior official we interviewed for this report noted his surprise when he took office that so little was being done about a whole range of misdemeanours by staff, and the only risk they faced by committing wrongful acts was that of losing their jobs. Fortunately, there has been in the System increasing recognition of and concern about the possibility of an organization being subject to wrongdoing by staff members and by those external to the organization who provide goods and services to it. Hence there is now a greater recognition of the need for an effective investigations capability to both detect and deter such wrongdoing.

10. The recognition of this need for an investigations capability has been an integral part of the increased concern for effective oversight witnessed over the past several years in the United Nations system. This reflects a new realism about the need for active measures to ensure proper accountability and deter wrongdoing. It also reflects a practical requirement for maintaining the confidence of Member States and other stakeholders in the integrity of the organizations they are called upon to support financially, politically and substantively.

B. Scope and kinds of investigations

11. Investigations, as considered in this report, may be either reactive or proactive. Reactive investigations are instigated in response to allegations, reports or incidents. The mandate for reactive investigations can be seen, for example, in United Nations General Assembly resolution 48/218 B, of 12 August 1994, which calls for the Office of Internal Oversight Services, *inter alia*, to "investigate reports of violations of United Nations regulations, rules and pertinent administrative issuances...".² Proactive investigations entail analysis and testing of situations and operations to identify areas of risk for the purpose of developing or improving measures and systems of control that would pre-empt wrongful acts. Again relating to the United Nations, a mandate for such proactive investigations is found in the Secretary-General's Bulletin on "Establishment of the Office of Internal Oversight Services".³ This calls for investigations of the "potential within programme areas for fraud and other violations" as a basis for

recommendations for "corrective action to minimize the risk of commission of such violations".

12. In the organizations of the United Nations system, both types of investigations are undertaken, but the major emphasis is on reactive investigations. This report accordingly focuses on reactive investigations, but it does address, also, the need for proactive investigations and recommends that attention be given to this need (see recommendation 5 in the Executive Summary and paras. 71-75 below).

13. While the main focus of investigations in the organizations of the United Nations system is on fraud and corruption, investigations also cover a wide range of wrongdoing without direct financial implications, such as theft of personal property, abuse of authority, violations of ethical behaviour, sexual harassment, assault, and even murder. The document at annex IV illustrates the wide variety of investigations possible in an organization.

14. The scope of investigations in the United Nations system is not limited to staff of organization secretariats. Investigations can extend also to external parties, such as contractors or consultants performing services and companies supplying goods. This, in turn, means that investigations can be conducted within the framework of the national legal system, both civil and criminal, of the relevant host country in addition to the regulations, rules and pertinent administrative issuances of United Nations organizations.

C. Referral of cases to national authorities

15. We found varying practices among the organizations, and a wide diversity of opinion among the officials concerned, regarding the referral of cases to national authorities. Many organizations are very hesitant about such referrals for a number of reasons:

- the bad publicity that such action can engender, especially when the significance of the case is not great;
- the related costs, which may be substantial, in terms of staff time spent developing and providing evidence and testimony;
- the requirement to make public possibly confidential and/or embarrassing information;

² "Review of the efficiency of the administrative and financial functioning of the United Nations", A/RES/48/218 B, 12 August 1994, para. 5 (c) (iv).

³ ST/SGB/273 of 7 September 1994, para. 17.

- severe delays in a national jurisdiction's judicial processes which could block internal action by an organization on a case that may be urgently required;
- the uncertainties of judicial processes in some national jurisdictions which could lead to an acquittal for an accused staff member and thereby compromise the ability to succeed with a good case against that staff member for summary dismissal within an organization's administration of justice process;⁴
- sharp differences in the severity of the penal code among national jurisdictions; and
- just making the threat of criminal prosecution indirectly through diplomatic channels, without actual referral of the case to national authorities, may better assist in the recovery of losses for some cases.⁵

16. However, while not disputing the need to give careful consideration to such possible negative effects of referring cases to national authorities, many officials are emphatic that the deterrent effect of making such referrals normally outweighs the possible negative consequences. In some organizations, generally those with a major field presence, that is the opinion reportedly held strongly by the executive heads. Those supporting this view stress the importance of sending a message to staff and those who do business with United Nations organizations that corrupt acts will not be tolerated and will be prosecuted to the fullest extent of the law. Other benefits they cite are recovery of assets and/or reimbursement for losses, transparency of purpose, clear determination of guilt or innocence and often a swifter process than the internal justice system.

D. Fragmentation of responsibility for investigations

17. Except for IAEA and the World Meteorological Organization (WMO), no United Nations system organization places full responsibility for the investigations function in a single internal entity.⁶

⁴ It should be noted, however, that the United Nations Administrative Tribunal has ruled that acquittal in a national court is not sufficient basis for a successful appeal by a staff member against his/her summary dismissal. United Nations Administrative Tribunal Judgement No. 436 (Case No. 457: Wiedl Against: The Secretary-General of the United Nations, 9 November 1988).

⁵ In this regard, it should be noted that conviction in a national jurisdiction may be required to gain recovery of losses through attachment of the assets of the guilty party.

⁶ The new mandates for investigations in some organizations appear to centralize responsibility, but other documents assign responsibility for aspects of the investigations function to other

Furthermore, the division of responsibilities among the different entities vested with this function is not always clear. A good example of this fragmentation can be seen in the United Nations High Commissioner for Refugees (UNHCR). Although there is an Inspector General, who is the designated focal point for investigations, investigations may be conducted also by the heads of the concerned offices, by the heads of the various administrative support divisions, by both the UNHCR Audit Section and the Investigations Section of OIOS (IS/OIOS), and by use of "other resources as appropriate".⁷

18. The mandates of the security and safety services of United Nations organizations certainly do not focus on the investigations function, but they do nevertheless have a role in this regard. We interviewed senior officials of the security and safety services at UNHQ, UNON and the Food and Agriculture Organization of the United Nations (FAO) in Rome to ascertain to what extent security and safety services are involved in investigations. While the major purpose of such services is to ensure the physical security of people and property in a preventive sense, they also carry out investigations into incidents of wrongdoing, and at least some have dedicated investigations units for that purpose. The incidents investigated are, for the most part, thefts of property, but the services are also involved in at least some investigations of fraud and corruption.

19. At UNHQ in New York, the dividing line between the Security and Safety Service and IS/OIOS regarding investigations is relatively clear, as is the case for the equivalent entities in FAO. The Security and Safety Service in UNON, however, appears to have a broader role than that of other such services in the United Nations system. Owing to the security situation in the Nairobi area, their responsibilities extend beyond the UNON complex, and entail regular liaison with, and support of, the local police. Especially regarding thefts, they have been involved in investigations. Moreover, in addition to serving the United Nations, they also provide services for the many other United Nations organizations with offices in Nairobi, and some of them have requested assistance for cases involving fraud and corruption. Nevertheless, even with regard to Nairobi, the relationship between the security and safety services and other units with responsibility for investigations appears to be mutually supportive and

units as well, e.g., United Nations, WHO (see footnotes 19 and 22 respectively).

⁷ "Focal Point for Investigation", Inter-Office and Field Office Memorandum from the High Commissioner to all staff members at headquarters and in the field, UNHCR/IOM/77/97-FOM/84/97, 14 November 1997; and UNHCR brochure "Inspector General's Office" (undated).

works well in practice, despite some overlap in activities regarding investigations.

20. For most United Nations system organizations, management officials – including the concerned programme managers and those managers responsible for administrative support functions, especially human resources management – are authorized, and even mandated, to conduct investigations. While the role of the various management officials in conducting investigations may be proper and unavoidable, this presents an issue that will be addressed separately in section B of chapter IV.

21. An additional factor leading to fragmentation of responsibility for the investigations function is the requirement in many organizations for the special handling, often by those responsible for human resources management, of investigations regarding alleged sexual harassment. This is because the problem of sexual harassment has often been dealt with in specific legislative instruments and administrative issuances.

E. Organizational arrangements for investigations units

22. Separate investigations units, staffed by professionally trained and experienced investigators, are the exception rather than the rule in the organizations of the United Nations system (table 1). The Investigations Section of OIOS is the only clear example of a separate unit, although it can be argued that the Office of the Inspector General (OEDI) of WFP is essentially a separate investigations unit as well.⁸ In most other organizations, responsibility for the investigations function is assigned to an internal oversight unit which has responsibility also for some or all of the other internal oversight functions (audit, inspection, evaluation, monitoring). This is the case for all of the specialized agencies and IAEA. Among United Nations funds and programmes, this is also the case in the United Nations Development Programme (UNDP), UNHCR, the United Nations Children's Fund (UNICEF), and the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA). The remaining funds and programmes make use of IS/OIOS.⁹

23. In all cases, the officials or units responsible for investigations report either directly to the executive

head of the organization or to an overall head of internal oversight, e.g., an Inspector General, who reports directly to the executive head. In many organizations, relevant provisions of mandates call for Member States in the appropriate legislative organ and/or other Member States to receive either directly, or unchanged from the executive head of the organization, both an annual summary report on internal oversight activities and reports on individual matters prepared by the head of internal oversight.¹⁰ In FAO, the World Health Organization (WHO) and the International Labour Organization (ILO), for example, the mandates for the directors of the relevant units call for these officials to submit annual summary reports on internal oversight activities as well as to send any reports on their work that they may deem appropriate to their respective legislative organs and, in the case of FAO, to other interested Member States as well.¹¹

24. The investigations units/officials in the System are mostly centralized and situated at headquarters, although their staff must travel frequently to field locations to carry out their work, e.g., WFP, UNHCR and UNICEF. However, IS/OIOS has a small staff located in Nairobi, largely to minimize the costs of investigations regarding the many organizations that have operations in Nairobi and other parts of Africa. Nevertheless, the direction of IS/OIOS remains centralized in UNHQ. The Office of Inspector-General in FAO (AUD) maintains an integrated approach, but there are four auditors (with varying degrees of investigative experience) located in major regions away from Headquarters. WHO has two auditors located in Washington, D.C., to cover the Regional Office for the Americas, but they report directly to the Chief of Internal Audit and Oversight at Headquarters.

¹⁰ The release of internal oversight reports on individual matters is common practice in the United Nations, but it has not been the practice of the heads of internal oversight in other organizations to release such reports to legislative organs on their own initiative. The WHO Chief of Internal Audit and Oversight did release a 1999 report on "Evaluation of the management support units", but this was in response to a request in a resolution of the Executive Board (EB 103 R6).

¹¹ For the mandate of the WHO Chief of Internal Audit and Oversight, see WHO Information Circular No. 69 on "Office of Internal Audit and Oversight (IAO)" (IC/96/69 of 12 December 1996) and WHO Financial Rule 117.4. For the mandate of the ILO Chief Internal Auditor, see ILO Financial Rule 14.10. The relevant wording in the Charter for the Office of the Inspector-General in FAO is as follows: "The Office of the Inspector-General shall report the results of its work and make recommendations to management for action with a copy to the Director-General and the External Auditor. At the discretion of the Inspector-General, any such report may also be submitted to the Finance Committee together with the Director-General's comments thereon and be made available to other interested member states [emphasis added]." See FAO, Director-General's Bulletin, No. 2000/11, 1 February 2000, para. 13.

⁸ The Inspector General of WFP is responsible for both investigations and inspections. However, the inspections conducted by the Inspector General appear to serve primarily as proactive investigations.

⁹ The role of IS/OIOS regarding the funds and programmes with their own internal investigations capabilities is a matter still under consideration in the United Nations General Assembly.

III. IMPORTANT REQUIREMENTS FOR INVESTIGATIONS

25. In considering the investigations capabilities of United Nations system organizations, it is useful to review briefly some important requirements that must be met in order for the investigations function to be carried out effectively. To the extent that some of these requirements are not being met, they are considered further in the following chapter.

A. Legal/procedural framework

26. Investigation is in many ways a legal undertaking and, as such, must be conducted within an appropriate legal framework. This requirement is well met in the United Nations system. The necessary legal framework is defined by the United Nations Charter – and the equivalent basic instruments of the other organizations – as well as relevant resolutions and decisions of legislative organs, regulations, rules and pertinent administrative issuances. Also contributing to this legal framework are the applications and interpretations of these documents that occur in specific cases through the functioning of the processes for the administration of justice in the organizations. In addition, the organizations may have recourse to the judicial systems of Member States, which have their own defined legal frameworks.

27. A legal framework is necessary but not sufficient for the proper conduct of investigations; an established and recognized set of standards and procedures is also required, to form a basis for avoiding arbitrary practices so that investigations are conducted in a consistent, professional, impartial, thorough and timely manner.¹² There are currently no formally agreed common standards and procedures for the conduct of investigations in the organizations of the United Nations system. The need for such is an issue addressed in section A of the following chapter.

B. Mandate

28. In order to have the legitimacy required to be effective, and to ensure proper accountability, those responsible for conducting the investigations function must have a mandate for doing so from a recognized source, and this mandate must be widely understood within the organizations. The usefulness of such mandates is increased by including a clear indication of specific authorities to be used in conducting investigations, e.g., initiation of investigations without hindrance, free access to staff members and

full cooperation from them, rights to inspect computer and other files, the use of surveillance measures, specification of due process requirements. There should also be an indication of the jurisdictions – e.g., geographical, organizational, types of cases – within which these authorities exist, and under what conditions.

29. While investigations are not new to United Nations organizations, it was not until the mid-1990s that significant attention began to be paid to the investigations function within the System. With this new focus on it, the investigations function has increasingly been seen as a necessary and important part of internal oversight. As a result, this function is now included in the mandates of the internal oversight mechanisms for all of the organizations. However, reflecting the still developmental stage of the investigations function in the System, the articulation of mandates for it in documents, and implementation of those mandates, vary greatly among the organizations, especially in regard to the specification of related authorities and jurisdictions.

30. Responsibility for this mandate is handled differently within internal oversight mechanisms for the organizations of the System. A graphic presentation of these differences can be seen in table 1. The role of IS/OIOS for many, but not all, United Nations funds and programmes should be noted. Also of note is that all of the specialized agencies and IAEA assign the investigations function to the unit primarily responsible for internal audit, which also has responsibility for various other internal oversight functions depending on the agency. A brief description of how the investigations function is assigned among internal oversight units for each of the United Nations system organizations can be found in annex I.

31. As noted in the preceding chapter, there is a fragmentation of responsibility for the investigations function within most organizations of the United Nations system. In addition to being assigned to an internal oversight unit, responsibility for investigations is often assigned also to the security and safety services, to programme managers and administrative support managers, and to Boards of Enquiry. This fragmentation of responsibility, which appears to be unavoidable and even necessary, can present a problem that will be addressed in section B of the following chapter.

¹² This useful set of objectives for investigations is included in World Bank Group, Business Ethics and Integrity Office, "Standards and procedures for inquiries and investigations", Draft Rev. 1.1, 29 May 2000, p. 1.

Table 1

LINKAGE OF INVESTIGATIONS MANDATE WITH OTHER INTERNAL OVERSIGHT FUNCTIONS OF UNITED NATIONS SYSTEM ORGANIZATIONS^a

ORGANIZATION	INTERNAL OVERSIGHT FUNCTIONS					COMMENTS
	INVESTIGATIONS	AUDIT	INSPECTION	EVALUATION	MONITORING	
United Nations	IS/OIOS					IS/OIOS is one section of a consolidated internal oversight mechanism for the UN.
UNICEF	Office of Internal Audit (OIA)					IS/OIOS has done a few investigations in the past; now used for information/advice.
UNDP	Office of Audit and Performance Review (OAPR)					IS/OIOS does some investigations; provides information/advice.
UNFPA	UNDP's OAPR					IS/OIOS does some investigations; provides information/advice.
UNOPS	UNDP's OAPR					IS/OIOS does some investigations; provides information/advice.
WFP	OEDI		OEDI			IS/OIOS has done a few investigations in the past; now used for information/advice.
UNEP	IS/OIOS					IS/OIOS performs full investigations function.
UNCHS	IS/OIOS					IS/OIOS performs full investigations function.
UNRWA ^b	Department of Audit and Inspection (DAID)					IS/OIOS does some investigations; provides information/advice.
UNDCP	IS/OIOS					IS/OIOS performs full investigations function.
UNHCR	IG's Office		IG's Office			IS/OIOS does some investigations; provides information/advice.
ILO ^c	Internal Audit Unit (IAU)					IAU is one section of a consolidated internal oversight mechanism for ILO.
FAO	Office of the Inspector-General (AUD)					
UNESCO ^d	Internal Oversight Service (IOS)					
ICAO	Office for Programmes Evaluation, Audit, and Management Review (EAO)			EAO		
WHO	Office of Internal Audit and Oversight (IAO)					
UPU	Internal Audit Service (IAS)					
ITU	Internal Auditor					
WMO	Internal Audit and Investigation Service (IAIS)					
IMO	Internal Oversight Section (IOS)			IOS		
WIPO	Internal Audit and Oversight Division (IAOD)					
UNIDO	Office of Internal Oversight and Evaluation within the Office of the Director-General (ODG/OIO)					
IAEA	Office of Internal Audit (IA)					May use IS/OIOS as needed.

^a Based on the first level of organization at which a unit is mandated to perform the investigations function.

^b UNRWA considers inspection to be investigation.

^c The Bureau of Programming and Management (PROGRAM) within ILO contains units responsible for all five internal oversight functions, but it is the Internal Audit Unit within PROGRAM that has responsibility for audit, inspection and investigation.

^d As indicated in the proposed reforms of the UNESCO Director-General (160 EX/23 of 15 September 2000, para. 24).

C. Operational independence

32. It is well recognized that those responsible for internal oversight must have operational independence in order to fulfil their duties. This is especially true for those with responsibility for investigations in view of the sensitive matters often involved. Key elements of operational independence for an investigations unit would include:

- autonomy in establishing a work plan, although it may accept requests for investigations from senior management;
- the authority to initiate and carry out any investigations it considers necessary to fulfil its responsibilities, without any hindrance or need for prior clearance;
- the clear identification of the human and financial resources of the unit in the budget of the organization, with delegated authority to manage those resources subject to overall policies and procedures of the organization;
- the right to direct and prompt access to all persons engaged in activities under the authority of the organization, and to their full cooperation;
- full, free and prompt access to all accounts, records, property, operations and functions within the organization that it believes are relevant to the subject being investigated;
- authorization to encourage staff of the organization to communicate directly with it on a confidential basis regarding complaints or allegations of wrongdoing, irregularities or waste, and to ensure that the staff would not be subject to reprisals provided there is no intention to misinform; and
- the right to send copies of reports on investigations to the executive head and to the external auditor, and to the pertinent legislative organs when the unit deems appropriate.

33. There is a general understanding that those responsible for internal oversight must not assume operational responsibilities for activities they are overseeing, in order to avoid an actual or perceived threat to their objectivity.¹³ Application of this well-accepted standard for internal auditors to all of those conducting investigations in organizations of the

United Nations system presents a problem, in view of the involvement of programme and administrative support managers in investigations, which is considered in section B of the following chapter.

D. Strong support from the executive head

34. As noted previously (paras. 9 and 10), there has been a growing recognition of the need for an effective investigations capability in United Nations organizations. Executive heads have shared in this cultural change in the System and many are strongly supportive of the role of internal oversight, and the investigations function in particular, for addressing this need. For example, executive heads in some organizations have sought to strengthen the role of internal oversight by creating an Office of Inspector General, including the investigations function.¹⁴ Other executive heads, without establishing an Inspector General, have made clear their personal support for an effective investigations function.

35. There was frequent reference by those interviewed to the supportive attitude of their executive heads regarding internal oversight services generally, and often the investigations function especially. In some cases this was manifest in budgetary support for these services at a time of actual budget reductions and/or zero nominal growth budgets (e.g., United Nations, FAO, WFP, UNICEF). In some instances, however, recent funding crises and the urgent need to revitalize programmes (e.g., UNEP, UNCHS) have meant that internal oversight has been accorded lower priority in the budgetary process. Unless it is clear to all in an organization that the executive head believes in and supports the investigations function, it will be difficult for investigators to be effective.

E. Qualified investigators

36. Another important requirement is that organizations should employ, or at least have access to, qualified investigators. For professional investigator posts in United Nations system organizations, an advanced university degree in law would seem to be an optimal requirement, combined with further professional studies which might include specific training in investigation skills and techniques, attendance at courses such as those that United Nations system staff have arranged at relevant

¹³ See *Standards for the Professional Practice of Internal Auditing*, The Institute of Internal Auditors (Altamonte Springs, Florida: 1997), p. 16.

¹⁴ Offices of Inspector General have been created as follows: UNESCO, 1989 (changed to Internal Oversight Service in 2000); WFP, 1994; FAO, 1997; UNIDO, 1998 (changed to Office of Internal Oversight and Evaluation in 2000); and UNHCR, 1999. In most cases, these dates mark the reorganization and/or enhancement of former oversight structures/offices.

national training facilities, participation in seminars for updating and refreshing skills, qualification as a Certified Fraud Examiner, etc. Formal training qualifications should be supported by several years of investigatory experience, preferably in law enforcement activities, and, for senior level posts, managerial and supervisory experience in an investigations environment.

37. Very few of the professional staff members who conduct investigations in the organizations of the United Nations system have qualifications and experience as outlined above. In the many organizations where the investigations function is not clearly separated from other internal oversight functions, job descriptions and/or classifications make only passing reference to the investigations function and the requirement for some investigatory experience may be stated as "desirable", if it is stated at all.

38. Within United Nations system internal oversight services, use of the functional title "Investigator" (or similar) in job descriptions and/or classifications is limited to a small number of organizations (UN/OIOS, UNHCR, IAEA), and in these cases the requirements appear to have been met satisfactorily.

While the range of university degree subjects required for these professional investigator posts is quite broad, the need for formal training in law enforcement type investigation and/or for professional experience in investigatory work (prolonged at the senior levels) is clearly stipulated. In IS/OIOS, formal training in investigative techniques is also required for the General Service investigation assistant.

39. In the other organizations, the oversight professionals who conduct investigations are, for the most part, qualified and experienced senior auditors who are also, in some cases, Certified Fraud Examiners. While some of these auditors have participated in investigatory training, e.g., at the Federal Law Enforcement Training Center (FLETC), investigatory training and/or investigatory experience do not, in general, appear as prerequisites in their job descriptions and/or classifications. Meeting the need for access to professionally trained and experienced investigators is addressed further in section C of the chapter that follows.

IV. MAJOR ISSUES

40. The Executive Summary of this report contains recommendations for dealing with a number of issues that need to be addressed in developing the investigations function within the United Nations system. These issues, some of which were flagged in chapter III, and the related recommendations, are explained in this chapter.

A. Common standards and procedures

41. The lack of recognized standards and procedures for the conduct of investigations in United Nations organizations is a key issue to be resolved in the development of this important internal oversight function for the System. Fortunately, this is a matter of concern to the relevant officials and it was discussed at the Second Conference of Investigators of United Nations Organizations and Multilateral Financial Institutions in Rome, June 2000. At the conference, there was general acceptance of the need for such standards and procedures, and for them to be harmonized or made common throughout the System.

42. Member State concern about an important aspect of this matter was expressed most recently in United Nations General Assembly resolution 54/244 of 31 January 2000. This resolution stressed the need for protecting the individual rights of staff, including those making reports to the investigators, and for ensuring due process and fairness for all parties concerned in investigations. The General Assembly requested the Secretary-General to submit for its consideration and action "rules and procedures to be applied for the investigation functions performed by the Office of Internal Oversight Services, in order to ensure fairness and avoid possible abuse in the investigation process".¹⁵

43. Formally establishing – and issuing publicly – standards and procedures for conducting investigations would be an important step to take in the development of the investigations function. This would help to:

- improve the quality of investigations;
- ensure more consistency and rigour in the investigative process;
- set criteria for the use of outsourcing for investigations, making use of other organizations as well as the private sector;

- increase throughout the organizations, including management, staff and Member States, an understanding of, and support for, the role and responsibilities of those conducting investigations;
- give recognized legitimacy to investigative activities;
- provide a basis for evaluating the performance of the investigations function, and for holding investigators accountable for their actions; and thereby
- ease resistance to the investigations function among staff members by giving reassurance regarding its professionalism, and safeguards against possible abuse in the investigative process.

44. Having common standards and procedures shared by all organizations of the System would compound their value within each organization by giving them a more generally recognized status. This would also improve the effectiveness of inter-agency cooperation regarding specific investigations, and add to the further development of the investigations function overall within the System. Furthermore, since the Member States of all organizations in the System are essentially the same, the application of such common standards and procedures throughout the System would enhance the governance process by better allowing Member States to make meaningful comparisons among organizations regarding the performance of this internal oversight function and the related resource requirements. Just one practical example of how the governance process would be improved would be the development of a common terminology regarding investigations among the different organizations.

45. At the present time, reflecting the developmental stage of the investigations function within the System, the approach to standards and procedures for investigations remains piecemeal. However, some organizations have made significant initial efforts at defining standards and procedures.¹⁶ In addition, the

¹⁵ "Review of the implementation of General Assembly resolution 48/218 B", A/RES/54/244, 31 January 2000, paras. 16 and 17.

¹⁶ In this regard, particular note should be taken of annex II, which contains an excerpt from the WMO Internal Audit Manual (issued in August 1999) setting out principles followed by investigators in the United Nations environment. Also relevant are: the section regarding the investigations function in the United Nations contained in the Secretary-General's Bulletin that established OIOS (ST/SGB/273 of 7 September 1994); the OIOS Investigations Section Manual (which was first issued in February 1997 and is now being updated); "Terms of reference and code of

World Bank Group has recently published an extensive draft manual on standards and procedures for investigations, which was presented for discussion at the June 2000 conference of investigators.¹⁷ Participants at the conference agreed that the World Bank draft would be a helpful tool in efforts to adopt common standards, and the Bank agreed to facilitate the process. To prepare for discussion of proposed common standards at its next session, there was agreement at the conference that sub-groups on this topic would be hosted by WMO and UNHCR for European-based organizations and by IS/OIOS for organizations based in the Americas and elsewhere.

46. Thus a good basis exists for formulating common standards and procedures for conducting investigations in United Nations system organizations, and there has been agreement on doing this, at least in principle, among the professionals responsible for the function. **Recommendation 1** calls for a formal request to the 2001 conference of investigators to make the necessary arrangements for getting the job done, e.g., establishment of a working group to prepare an agreed text for consideration and approval at the following conference. Approval by the conference would follow the model of establishing standards for the professional practice of internal auditing in United Nations organizations that were adopted in 1990 at the 20th Meeting of Representatives of Internal Audit Services of the United Nations Organizations and Multilateral Financial Institutions.¹⁸

B. The involvement of management in investigations

47. In discussing in section D of chapter II the fragmentation of responsibility for the investigations function, attention was called to the fact that management officials of most United Nations

organizations are authorized, and even mandated, to conduct investigations. While, as indicated below, this can risk compromising the effectiveness and professional quality of investigations, it is not possible, or even desirable, fully to avoid the involvement of managers in conducting investigations. Thus, the issue here is not whether management officials should be involved, but the need for arrangements to reduce resulting problems.

48. Despite the prominence regarding investigations in the United Nations now given to the Investigations Section of OIOS, documents that both predate (although still remaining in effect) and postdate the establishment of OIOS make it clear that management officials also have responsibility for conducting investigations.¹⁹ In fact, even when IS/OIOS conducts an investigation in the United Nations or its funds and programmes, it is always considered to be "preliminary"²⁰ in the sense that decisions on how then to proceed rest with the responsible manager. The preliminary nature of OIOS investigations was stressed to us in interviews for this report, by both the professional investigators of OIOS and the programme and administrative managers to whom OIOS submits the reports of its preliminary investigations.

49. The role of managers in conducting investigations is also evident in the specialized agencies. Some examples are:

- ILO: the responsibility for initiating investigations lies with the Treasurer and Financial Comptroller, calling on the resources of the Financial Services Department, the Regional Administrative Services and the Internal Audit Unit.²¹

conduct of the Office of Inspector General" in the "Information Package" (undated) of the WFP Office of Inspector General (OED), paras. 13-19.

¹⁷ See World Bank Group "quality standards" in annex III.

¹⁸ It should be noted that it may be more difficult to reach agreement on procedures than on standards due to differing legal bases among the organizations. For example, an organization may have a regulation requiring that anyone suspected of wrongdoing be informed immediately, which would preclude the practice of many organizations of conducting a preliminary investigation. However, while it may be necessary to separate agreement on standards from agreement on procedures, agreement on both should still be the ultimate goal. Difficulties in reaching agreement on procedures would serve to point out differences in legal bases among the organizations that it might be useful to harmonize.

¹⁹ For example, para. 2 of "Revised disciplinary measures and procedures", Administrative Instruction to members of the staff from the Under-Secretary-General for Administration and Management (ST/AI/371 of 2 August 1991) assigns investigation responsibility to "the head of office or responsible officer" when a staff member appears to have engaged in conduct subject to a disciplinary measure. Also, para. 12 of "Follow-up report on management irregularities causing financial losses to the Organization", Report of the Secretary-General (A/54/793 of 13 March 2000), issued long after the establishment of OIOS, indicates that heads of departments/offices should investigate allegations of gross negligence since they are familiar with conducting investigations of misconduct.

²⁰ The use of the word "preliminary" in this context certainly does not mean "superficial" or "casual"; a "preliminary" investigation by IS/OIOS will be as much in depth as required.

²¹ ILO's written response to the JIU questionnaire, 5 July 2000. In addition, ILO has a Committee on Accountability, which, *inter alia*, examines investigation cases referred to it by the Treasurer and Financial Comptroller, establishes the facts, and gives

- WHO: the mandate for the Office of Internal Audit and Oversight (IAO) says it "is the sole unit which will perform or authorize others to perform internal audits and oversight investigations", but other documents assign responsibility for investigations to a number of management officials as well.²²
- WIPO: the Director General will designate the appropriate senior staff member to carry out an investigation and this is done on a case-by-case basis.²³

50. Since they usually lack professional training and experience in investigative techniques, this involvement of managers in conducting investigations could seriously risk problems such as:

- overlooking or losing significant evidence;
- improper handling of evidence so that it would be inadmissible in a court or tribunal;
- violation of due process requirements; and/or
- compromising of efforts to gain recovery of lost financial assets.

51. In addition, there must always be a question about the independence and impartiality of a manager conducting an investigation in his or her own area of responsibility. There would be a natural inclination for managers to downplay the significance of an allegation and the loss to the organization in order to justify taking care of problems on their own. This would allow them to avoid disruptions to their programmes that could result from calling in the investigators, as well as the associated negative publicity that is likely to reflect badly on their reputations as competent managers. At a more

opportunity for all responsible officials to provide explanations. This Committee reports to the Director-General through the Treasurer and Financial Comptroller. It is chaired by the Director of the Financial Services Department and includes one representative each from the Financial Services Department, the Office of the Legal Adviser and the Personnel Department, with the Chief Internal Auditor or his representative attending in a consultative capacity. See Circular No. 223, Series 2 of 17 February 1998.

²² The IAO mandate is attached to WHO Information Circular No. 69 on "Office of Internal Audit and Oversight (IAO)" (IC/96/69 of 12 December 1996). For assignment of investigation responsibility to other officials see paras. 310-345 and 490 of the WHO Manual and para. 12 of Information Circular No. 28 on "Sexual Harassment" (IC/96/28 of 14 May 1996).

²³ WIPO's written response to the JIU questionnaire, 30 March 2000.

serious level, of course, a manager who is implicated in wrongdoing would endeavour to block enquiries by professional investigators.

52. As noted previously, the involvement of managers in conducting investigations at least in part predates the new emphasis in the United Nations system on the need for a professional investigations capability. Nevertheless, it is hard simply to divorce the addressing of misconduct or wrongdoing from a manager's overall responsibility and accountability for the performance of staff assigned to his/her unit. When allegations arise, at least their initial investigation could be seen as a proper management responsibility. While all allegations must be addressed, a senior manager would certainly be expected to determine whether the alleged misconduct and/or loss to the organization are significant enough to justify calling in investigators in view of the associated resource commitment.

53. Since there is inevitably a role for managers in investigations, they must be sufficiently trained in the recognized standards and procedures for conducting investigations in order to help minimize the risks to the investigative process that could result from their involvement in it. This is what is called for in **Recommendation 2**. Professional investigators with experience in conducting investigations in United Nations organizations should be used for providing this training so that it would be tailored to reflect the special environment and circumstances in which United Nations organizations operate.

C. Meeting the need for a professional investigations capability

54. In assessing the adequacy of its investigations capability, and deciding whether and what improvements should be made, an organization must determine its need for professionally trained and experienced investigators among its staff. Alternatively, it could consider other means (e.g., inter-agency agreements, outsourcing) for gaining the access it requires to such a capability. A starting point for addressing this issue would be to conduct a risk profile of the organization to clarify its need for an investigations capability. This would provide an initial basis for informed judgement, in view of the resource implications, about alternative institutional arrangements for handling the investigations function.

55. There are two important aspects to consider in preparing a risk profile of an organization. One concerns the risk factors of the organization, and the other concerns the quality of its internal controls.

56. How the organization is structured and the nature of its work would define the risk factors of an organization. Potential risk factors to be considered would include the following:

- size of budget and staff;
- extensiveness of field operations;
- activities which entail large-scale and/or high value procurement by the organization;
- activities which, while not necessarily involving significant expenditures by the organization, do entail major financial consequences for other parties;
- engagement in emergency/crisis operations;
- degree of decentralization;
- extent of delegation of authority;
- programme delivery through implementing partners.

57. Such risk factors tend to be more pronounced and/or clustered together for some organizations, especially UNICEF, UNHCR, WFP and the United Nations Department of Peacekeeping Operations (DPKO). However, to varying degrees, at least some of these are important factors in the work and structure of most other organizations of the System as well.

58. It would be a mistake to feel complacent about the need for an investigations capability in organizations that are very much headquarters based, with no or only minimal field presence. Furthermore, while the nature of field operations may make them more vulnerable to wrongdoing, the need also to pay attention to headquarters must not be ignored. A case recently concluded by IS/OIOS in UNCTAD demonstrates clearly that large-scale fraud can be perpetrated from headquarters.²⁴ Indeed, as one high level official stressed in our interviews, there is a need for an investigations capability at headquarters because that is where "the money" is in United Nations system organizations. Of course, investigations at headquarters could be required as well for other wrongdoing not directly related to "the money", such as harassment, gross negligence, breach of

confidentiality, failure to comply with professional ethical standards, etc.

59. Regarding the status of internal controls in an organization, interviews for this report suggested that their quality would be enhanced by the extent to which an organization is marked by elements such as the following:

- a strong and widespread culture in the organization of observing and practising internal controls;
- good and consistent internal audit of internal controls;
- effective examination by the external auditors of the internal audit of internal controls; and
- active concern by legislative bodies regarding the adequacy of internal controls.

60. Organizations with high-quality internal controls and a low level of risk factors would obviously be much less vulnerable to wrongdoing than those with the opposite characteristics. And organizations with both characteristics high or both low would have a degree of vulnerability in between the extremes, although the vulnerabilities would be quite different.

61. However, human nature being what it is, it would clearly be unrealistic to believe that any organization could have such effective internal controls and such a low level of risk factors as simply to eliminate the need for an investigations capability. Nevertheless, bearing this caution in mind, how an organization rates itself in this regard would be relevant to its choice of institutional arrangements for handling the investigations function.

62. For example, one high level official we interviewed indicated the belief that, except for his organization's participation in one inter-agency field programme, it has minimal exposure to risk factors such as those indicated above. He also stressed the effectiveness of the organization's internal control mechanisms because of the extent to which it is marked by the elements indicated above. As a result, he is sure that possibilities for wrongdoing in the organization are quite restricted. Such a risk profile gives him confidence that the internal auditors in his office have sufficient investigative skills to handle the few cases (generally entitlements fraud) which arise each year in the organization.

²⁴ "Allegations of theft of funds by a United Nations Conference on Trade and Development staff member", Note by the Secretary-General, A/53/811 of 28 January 1999.

63. In this regard, that organization is consistent with the practice of most others in the United Nations system which, as noted above, vest the mandate for investigations in their internal audit services. Whether this does appropriately reflect the actual situation regarding risk factors and internal controls is a judgement to be made for each organization.

64. There is at least some apparent overlap in the roles of internal auditors and investigators. In particular, both share a concern for fraud and corruption, and both make use of much the same information in pursuing this concern. However, in considering the use of auditors for the investigations function, it is important to be aware of what some believe to be important differences between internal auditors and investigators:²⁵

- *Auditors* are concerned with controls and systems; *Investigators* are concerned with the behaviour of individuals, seeing intent as the key.
- *Auditors* may uncover fraud and suspect the wrongdoer; *Investigators* have the skills, training, experience and mind-set to collect the evidence and prepare a case for presentation to a tribunal or court.
- *Auditors* have limited flexibility since they face predetermined audit plan commitments; *Investigators* are expected to be more reactive to developments, although they may still have to prioritize heavy caseloads.
- *Auditors* are increasingly seeking a more "user-friendly" image with participative audits and consultant services for clients, which would be undermined if they were seen as potential "policemen"; *Investigators* can maintain a more detached stance with both witnesses and suspects.
- *Auditors* focus on matters involving financial implications; *Investigators* are concerned with many types of wrongdoing that have no financial implications and fall outside the normal purview of auditors (e.g., gross negligence, harassment, abuse of authority).

65. The assignment of the investigations function to internal auditors was a matter addressed at the

conference of United Nations system investigators mentioned above. While some participants argued that the investigations function should be assigned to internal auditors, it was indicated also that this combination of responsibilities just reflects in some cases the lack of other means within current budgetary constraints to meet the now increased concern in organizations for having an investigations capability. There were also participants who argued that audit and investigation are quite different functions, and that combining the two could have a detrimental effect on internal audit. In summarizing discussion of this item, the conference chairman included the point that, regardless of the particular institutional arrangements, it was recognized that each organization should have a professional investigator capacity.

66. Within the context of the existing differences of opinion about the matter, **Recommendation 3** calls for determining the institutional arrangements within each organization to meet this agreed need for a professional investigations capability. Based on an organization's risk profile, again noting the caution indicated in paragraph 61, each executive head would be requested to issue a report to the appropriate legislative organ on the organization's need for access to professionally trained and experienced investigators and to recommend measures necessary to meet that need. While there will be differences among organizations regarding their needs for a professional investigations capability, and the best way to meet those needs, these are issues that should be clearly and openly examined by Member States in each organization.

D. Financing investigations in small organizations

67. A major problem faced by small organizations – among both the specialized agencies and the United Nations funds and programmes – is that of budgeting for the episodic nature of their need for a professional investigations capability to deal with complicated cases that are beyond the capacity of in-house officials. How can they justify the costs of having a full professional investigations capability always available when the need for one is likely to be very irregular compared with the more steady level of need that can be expected in large organizations?

68. The smaller United Nations funds and programmes make use of the Investigations Section of OIOS for meeting their need for access to a professional investigations capability. However, there are problems in these current arrangements:

²⁵ The following are drawn in part from a table on "The difference between audit, inspection and investigation" presented by OIOS at the Second Conference of Investigators of United Nations Organizations and Multilateral Financial Institutions, Rome, 8-9 June 2000.

- Incomplete reimbursement. Since the United Nations regular budget is supposed to finance only OIOS investigations related to regular budget activities, services provided to the funds and programmes should be reimbursed from extra-budgetary funds.²⁶ In practice, however, such reimbursements cover only the travel and per diem costs of OIOS investigators, with no reimbursement for direct salary and overhead costs.²⁷
- Competing priorities. Especially since salary and overhead costs are not reimbursed, the limited resources and growing caseload of IS/OIOS mean that they may not be able to give the priority to a request from a fund or programme that the fund or programme believes is required. The resulting delay in response could lead to a loss of evidence and an undermining of the deterrent effect of the investigations function.
- Reduced accountability of executive heads. Being subject to the priorities of an external unit regarding the handling of a matter that could be of critical importance to a fund or programme detracts from the full accountability of the executive head for that fund or programme.²⁸
- Limited independence. The need to negotiate reimbursement provisions for each case in advance with fund or programme officials must limit the normal independence of IS/OIOS in determining what cases to investigate, and what arrangements to make for conducting such investigations (e.g., sites to visit, staff to use).
- Continued use of IS/OIOS by the small funds and programmes, despite the problems indicated in paragraph 68 above.
- The use of IS/OIOS also by the small specialized agencies through special contractual arrangements, again despite those problems indicated above.
- Small agencies and funds and programmes joining together, with the required critical mass of cases, to establish an arrangement for shared advanced funding, rather than reimbursement. Mitigating the problems above, this would allow options such as:
 - establishing a separate division of IS/OIOS, perhaps located in Geneva;
 - creating an inter-agency investigations unit independent of IS/OIOS;
 - contracting out to the private sector for a provider of investigation services.
- Establishing a roster of investigative experts in organizations of the System to be called on as necessary.
- Establishing a clearing-house of external investigation services with which organizations have had good experience.

69. Alternatives, not all mutually exclusive, for the financing by small organizations of access to a professional investigations capability could include:

²⁶ Rather than reimbursement, direct allotments were made to OIOS from the budgets of the International Criminal Tribunal for Rwanda and the International Criminal Tribunal for Yugoslavia for travel related to investigations requested by the General Assembly in 1996 and 1997.

²⁷ In fact, not all funds and programmes have made such limited reimbursement payments, e.g., UNEP. Regarding this, a senior UNEP official observed that if the Programme were required to reimburse OIOS for investigation services, it would consider setting up its own in-house investigations capability, although it probably did not have the required critical mass of cases to justify doing so.

²⁸ UNHCR officials especially stressed in interviews that it would be wrong for the High Commissioner to rely entirely on OIOS for conducting investigations and hence to lose control over the prioritization of cases. They indicated that this is an important reason why they established an investigations post in-house.

70. Alternatives such as the above are what is expected from **Recommendation 4**, which calls for the executive heads of the small organizations to present to their appropriate legislative organs options to ensure the access to professionally trained and experienced investigators needed by their organizations.

E. Need for preventive measures to reduce vulnerability

71. A distinction between reactive and proactive investigations was noted earlier in paragraph 11. One cannot dispute the need for proactive investigations leading to the timely development and implementation of preventive measures that would help avoid significant losses for an organization, disruptions to its operations, and the often considerable costs of conducting a reactive investigation. In practice, however, the urgent too often pre-empts the important, and thus priority is normally given to reactive investigations which cannot be ignored. For example, since IS/OIOS is committed to following up on all allegations of wrongdoing reported to it, and the number of such cases has risen sharply, IS/OIOS was able to

undertake only two proactive investigations in 1998-1999.

72. In smaller organizations, the caseload of reactive investigations may be less onerous, allowing more time for proactive work. The need for reactive investigations within a specific unit is, by its nature, episodic. Thus, proactive investigations could be used by smaller organizations to fill relative low points in activity and this may help them justify the creation of an in-house professional investigations capability. The Office of Inspector General of WFP (OEDI) provides a good example in this regard: it is estimated that about two thirds of OEDI's efforts are for reactive investigations and one third for proactive investigations.

73. The distinction between reactive and proactive investigation is by no means universal – or even clear – in the United Nations system. Definitions differ, and there may be a blurring at the edges between proactive investigation and the mandates of both the inspection function and the audit function. In WFP, for example, proactive examination of situations to pre-empt risk is regarded as inspection, but in UNHCR, an inspection is a broad and systematic review of performance that does not include the risk profiling functions of a proactive investigation. For several organizations (UNICEF, UNDP, ILO, FAO, IAEA and ICAO), the pertinent distinction is between proactive audit and reactive investigation, with the findings of the former, on occasion, triggering the latter. However, overlapping – or conflicting – definitions are not the real issue. What counts is that processes are in place to assess vulnerabilities and profile risk, and to suggest corrective actions in order to prevent incidents of wrongdoing from occurring in the first place.

74. Closely related to this is the need for follow-up at the conclusion of a reactive investigation to identify "lessons learned" regarding measures that should be taken to avoid similar incidents in the future. Every investigation should result in the development of lessons learned regarding preventive measures for the future as well as regarding possible changes or improvements in investigative techniques and methodologies.²⁹

75. **Recommendation 5** calls for ensuring that the work programmes of investigations units include the development of preventive measures based on

proactive investigations and lessons learned from completed investigations.

F. Inter-agency cooperation

76. As noted previously, investigation is a relatively new internal oversight function in the United Nations system, and provision for this function varies widely among the different organizations. A useful way to advance its development would be through inter-agency cooperation. This is already being facilitated actively through the annual Conference of Investigators of United Nations Organizations and Multilateral Financial Institutions, initiated by OIOS in 1999. The wider attendance at the second conference indicates a growing interest in the subject, and is a mark of the success of the conferences. Also important are the regular contacts maintained by the professionals concerned with the investigations function.

77. Some examples of areas for inter-agency cooperation would include:

- The development of common standards and procedures for conducting investigations, as called for in Recommendation 1.
- Making use of the Internet for increased sharing of information, within limitations imposed by requirements of confidentiality, e.g., a database containing a registry of staff dismissed from organizations for misconduct so that other organizations are informed when they are reviewing job applicants; a registry on fraudulent individuals and firms in the area of procurement;³⁰ descriptions of new investigative techniques; and an electronic chat room regarding fraudulent practices found in different organizations and how they have been handled.
- Sharing of expertise such as the previously mentioned roster of expertise to be drawn upon when advice or assistance is required.
- Sharing of methodologies.
- Development of joint training exercises, such as has occurred at FLETC, which lead to increased networking with benefits beyond what is learned in the classroom.

²⁹ In this regard, UNIDO places lessons learned from investigations on its INTRANET and this will soon be linked with software to fulfil needs for tracking follow-up of all oversight recommendations.

³⁰ See the World Bank precedent for such a database, "World Bank Listing of Ineligible Firms – Fraud and Corruption", at the following website: <http://www.worldbank.org/html/opr/procure/debar.html>

- Exchanges of personnel (e.g., on secondment) that would help to build a system-wide approach to investigations, provide to investigators opportunities for wider experience, and assist in promoting attractive career paths for professional investigators in the United Nations system.
- Joint investigations, especially for multi-agency field-based activities such as the Oil-for-Food Programme in Iraq.³¹

78. As noted above, there have already been two conferences of United Nations investigators, and research for this report has made it clear that there is a keen awareness among internal oversight staff engaged in investigative activities of the benefits to be gained from inter-agency cooperation. **Recommendation 6** is intended to add encouragement and support to the use of the annual conferences of investigators towards this end.

³¹ The possibility of joint internal audits for the Oil-for-Food Programme in Iraq was discussed at the 31st Meeting of Representatives of Internal Audit Services of the United Nations Organizations and Multilateral Financial Institutions, hosted by WFP, Rome, 5-7 June 2000.

Annex I - BRIEF DESCRIPTION OF INVESTIGATIONS CAPABILITIES IN ORGANIZATIONS OF THE UNITED NATIONS SYSTEM¹²

United Nations and its operational funds and programmes

United Nations General Assembly resolution 48/218 B (1994) mandates the Office of Internal Oversight Services (OIOS) to conduct investigations. The Investigations Section of OIOS (IS/OIOS) has responsibility to carry out this mandate¹³ with operational independence under the authority of the Secretary-General. IS/OIOS conducts "preliminary investigations" into alleged violations of United Nations regulations, rules and other pertinent administrative issuances, including misconduct, mismanagement, waste of resources and abuse of authority. IS/OIOS also conducts proactive investigations to assess the potential within programme areas for fraud and other violations through the analysis of systems of control in high-risk operations as well as offices away from headquarters. Reports on investigations, together with appropriate recommendations to guide in deciding on jurisdictional or disciplinary action to be taken, are submitted to the programme managers concerned who have the opportunity to consider, evaluate and respond; the Under-Secretary-General for OIOS then reports to the Secretary-General for decisions on those recommendations with which programme managers do not agree. IS/OIOS provides investigation assistance and expertise to the United Nations operational funds and programmes. IS/OIOS is headed by a Chief (D-1) who reports to the Under-Secretary-General for OIOS who, in turn, reports directly to the Secretary-General. OIOS submits to the Secretary-General reports that provide insight into the effective utilization and management of resources and the protection of assets, which the latter submits to the General Assembly with his comments attached. OIOS also submits to the Secretary-General for transmittal to the General Assembly, with his comments attached, an annual analytical and summary report on its activities for the year. For 2000-2001, IS/OIOS comprises one D-1, two P-5, five P-4, four P-3 (regular budget), one P-4 (extra-budgetary), and four General Service. Almost without exception, IS/OIOS professional staff have law degrees as well as investigation experience prior to joining the United Nations. The Section contracts with specialist outside expertise as needed, and it has a Memorandum of Understanding with INTERPOL. IS/OIOS is Headquarters based, but also maintains a small office at the United Nations Office at Nairobi.

United Nations Children's Fund (UNICEF) The responsibility for the investigations function rests with the Office of Internal Audit (OIA); i.e., there is no separate investigations unit. OIA's mandate for the investigations function is set out in a 1997 document of the Economic and Social Council, which also states that, where necessary, OIA may delegate its authority to conduct investigations to Country Representatives, through the Regional Director.¹⁴ OIA provides limited in-house resources for investigations, contracts with specialist outside expertise as the need arises, and where appropriate uses the services of IS/OIOS, e.g., for obtaining information. Contacts with national investigative authorities are established on an as-needed and case-related basis. The scope of UNICEF investigations includes presumptive fraud, theft, waste of resources, mismanagement, abuse of authority, violations of rules and regulations, violations of ethical behaviour and harassment. UNICEF also carries out proactive or preventive audits. OIA is headed by a Director (D-2) who reports directly to the Executive Director. For all UNICEF investigations, a confidential report is prepared and presented to the Executive Director. The report is also provided to the Deputy Director of the Division of Human Resources, who is responsible for disciplinary cases and, where appropriate, to the Senior Advisor to the Executive Director who advises on legal issues (in consultation with the United Nations Office of Legal Affairs as necessary). In addition, all investigations with financial implications and their outcomes are reported to the UNICEF Comptroller who maintains a control log of all cases, which is shared with the United Nations Board of Auditors. The Director of OIA also makes an annual summary report to the Executive Board. In addition to the Director, one Senior Internal Auditor (P-5) and one Internal Auditor (P-4) have an investigations component in their job descriptions. One staff member of OIA is a Certified Fraud Examiner and has prior investigations experience, and two staff members have had FLETC training.

United Nations Development Programme (UNDP) The mandate to conduct investigations is assigned to the Office of Audit and Performance Review (OAPR) in conjunction with programme managers and human resources management.¹⁵ The investigative functions undertaken by OAPR are distributed among its component sections and the three Regional Audit Centres in Asia, Latin America and Africa. OAPR collaborates with other units such as the Bureau of Management, the Office of Human Resources (OHR) and Country Offices to conduct investigations. OAPR also cooperates with and uses the services of OIOS for investigations, as well as other organizations in the System, and

¹² The descriptions relate only to the investigations capabilities of the internal oversight function and do not cover the investigations capabilities of the security and safety services.

¹³ See A/RES/48/218 B, 12 August 1994; ST/SGB/273, 7 September 1994; and ST/IC/1996/29, 25 April 1996.

¹⁴ E/ICEF/1997/CRP, September 1997, notably paras. 7, 29, 33, 36 and 44.

¹⁵ UNDP/ADM/97/17, sect. II 2.

outside expertise. The scope of investigations includes theft, misconduct, abuse of authority, embezzlement of funds, mismanagement, irregularities in the areas of procurement and recruitment, fraud, violations of rules and regulations, job neglect, security violations, and misrepresentation of the organization. Cases of alleged sexual harassment are investigated, with full due process and confidentiality, by a three-person Grievance Panel on Sexual Harassment, which is drawn from a panel of ten staff members who are jointly recommended by OHR and the Staff Council. Proactive investigations are carried out as a Special Management Audit or Management Review. OAPR is headed by a Director (D-2) who reports to the Office of the Administrator. The annual report on Internal Audit and Oversight Activities to the Executive Board summarizes OAPR's investigation activities. While OAPR does not have dedicated investigation posts, all audit posts have an investigation component, and investigations may be undertaken by any of the audit staff including the Director. The Director and one Chief are Certified Fraud Examiners and have extensive investigations experience, while the auditors are expected to participate in the FLETC training programme.

United Nations Population Fund (UNFPA) UNFPA relies on OAPR of UNDP for the conduct of any ad hoc investigation, paid for on a fee-for-service basis included in reimbursement to OAPR for overall services. OAPR submits an annual report to the Executive Board covering UNFPA audit, investigation and inspection activities. (For more details see UNDP above.)

United Nations Office for Project Services (UNOPS) The Project Services Audit Section of UNDP's Office of Audit and Performance Review provides internal oversight services, including investigation, to UNOPS. OAPR and UNOPS negotiate an annual work plan and budget for the services to be provided. UNOPS conducts preliminary investigations into allegations of wrongdoing before referring cases to OAPR. Allegations of harassment, however, would be dealt with by UNOPS in-house. OAPR/UNDP submits an annual report to the Executive Board covering UNOPS audit, investigation and inspection activities. (For more details see UNDP above.)

World Food Programme (WFP) Investigations are carried out by the Office of the Inspector General (OEDI), which was established by the Executive Director in December 1994 to minimize fraud, mismanagement and malfeasance in WFP operations worldwide.³⁶ OEDI conducts ad hoc and routine inspections and investigations in headquarters and country offices where there is a risk that activities may violate laws, rules and regulations, or result in mismanagement, fraud, waste of funds or abuse of authority. OEDI and the Human Resources Service share certain responsibilities in respect of allegations of harassment. All OEDI reports of investigations and of inspections are addressed to the Executive Director. OEDI also presents to the Executive Board of WFP, on a biennial basis, a summary report on its activities. OEDI is staffed by an Inspector General (D-1), an Inspection Officer (P-4) and one General Service, supplemented by the hiring of consultants. The job descriptions for the professional posts require investigations experience; the present incumbents meet this requirement, and the Inspector General is a Certified Fraud Examiner.

United Nations Environment Programme (UNEP) The Nairobi Unit of IS/OIOS conducts investigations for UNEP on a global basis. Consultations regarding UNEP reimbursement to OIOS for these investigation services have been inconclusive. The Deputy Executive Director of UNEP might conduct some preliminary investigations before referring cases to IS/OIOS. UNEP also has an Ombudsman (post established in 1993) who may deal initially with cases, which are subsequently passed to IS/OIOS for investigation. Investigation reports of the Nairobi Unit of IS/OIOS are submitted through the Chief of IS/OIOS to the Under-Secretary-General of OIOS who, in turn, communicates the report to the Executive Director of UNEP. As appropriate, reference to UNEP is included in the OIOS annual summary report to the United Nations General Assembly. (See also United Nations/OIOS above.)

United Nations Centre for Human Settlements (Habitat) Investigations are conducted for Habitat by the Investigations Section of OIOS, usually through its Nairobi Unit, although occasionally a case may be referred directly to IS/OIOS in New York. If there were an allegation/suspicion of wrongdoing, a programme management officer would usually be asked to do a preliminary investigation and, if there were grounds, Habitat would then seek the support of IS/OIOS. As with UNEP, investigation reports are submitted through the Chief of IS/OIOS to the Under-Secretary-General of OIOS who, in turn, communicates the report to the Executive Director of Habitat, who reports to the legislative body. As appropriate, reference to Habitat is included in the OIOS annual summary report to the United Nations General Assembly. (See also United Nations/OIOS above.)

³⁶ "Establishment of an Inspection and Investigation Function", internal memorandum from the Executive Director of WFP to all WFP staff, 30 December 1994.

United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) The mandate to conduct investigations was given to the Audit Office in 1995.³⁷ In a reorganization of January 2000, the Audit Office was replaced by the Department of Audit and Inspection (DAID), and the pertinent Organization Directives are currently being revised. The organizational restructuring includes the formal incorporation in DAID of an inspection function that embodies investigation activities. (UNRWA has adopted the term "inspection" rather than "investigation" to describe non-audit activities.) The Director of DAID (D-1) has responsibility for investigations. The Commissioner-General has appointed the Secretary of the Audit Committee, currently the Director of DAID, as the central point for the receipt of all allegations and complaints against Agency staff members concerning, *inter alia*, the misappropriation of Agency assets, fraud or abuse of authority. Appropriate actions on allegations and complaints may include: conducting a preliminary investigation; conducting an internal audit; convening a Board of Inquiry; seeking the assistance of OIOS. The Secretary of the Audit Committee will be responsible for the coordination of all activities that may arise concerning the investigation of allegations and complaints, including the preparation of an annual report to be submitted to the Audit Committee and the Commissioner-General. The Chairman of the Audit Committee may present an extract of the annual report or an ad hoc report to the Management Committee. As appropriate, reference to UNRWA is included in the OIOS annual summary report to the United Nations General Assembly.

United Nations International Drug Control Programme (UNDCP) Investigations are conducted for UNDCP by the Investigations Section of OIOS. As appropriate, reference to UNDCP is included in the OIOS annual summary report to the United Nations General Assembly. (See also United Nations/OIOS above.)

United Nations High Commissioner for Refugees (UNHCR) The Director of the former Inspection and Evaluation Service (IES) was designated in 1997 as the central focal point for investigations in UNHCR. In 1999, IES was renamed the Inspector General's Office (IGO), and the Inspector General (D-2) is now the focal point, with responsibility for overall coordination of investigations.³⁸ Depending on their nature, investigations may be conducted by the various heads of offices and heads of administrative support divisions, the Inspector General's Office, the UNHCR Audit Section of OIOS and the Investigations Section of OIOS. In 1999, the post of Coordinator (Investigations) was created in IGO at the L-5 level, dedicated to the investigations function, and supported by one General Service post. The job description of the Coordinator (Investigations) requires extensive professional experience in investigatory work. The scope of investigations includes possible fraud, misuse of resources, waste/abuse of UNHCR facilities, abuse of authority or United Nations privileges, sexual harassment, and other misconduct or improper conduct constituting violations of regulations, rules or other pertinent administrative instructions and circulars. The Inspector General receives and reviews reports of wrongdoing, determines whether there are grounds for investigation, and either initiates an investigation by his Office or refers the case to another office for investigation. The Inspector General monitors the results and ensures the effective follow-up of investigations. The results of investigations are reported to the High Commissioner on an ad hoc basis as required, and an annual summary report is presented to the legislative body. As appropriate, reference to UNHCR is included in the OIOS annual summary report to the United Nations General Assembly.

The specialized agencies and IAEA

International Labour Organization (ILO) The Treasurer and Financial Comptroller has the responsibility to initiate investigations calling on the resources of the Financial Services Department, the Regional Administrative Services and the Internal Audit Unit.³⁹ A Committee on Accountability, which reports to the Director-General through the Treasurer and Financial Comptroller, was established in 1998 to, *inter alia*, examine cases referred to it by the Treasurer and Financial Comptroller, establish facts, fix responsibility, make recommendations relating to reimbursement, refer cases to the Personnel Department for consideration of disciplinary measures, and give officials who may be responsible an opportunity to provide explanations. The Committee is chaired by the Director of the Financial Services Department and includes one representative each from the Financial Services Department, the Office of the Legal Adviser and the Personnel Department, with the Chief Internal Auditor or his representative attending in a consultative capacity. The Human Resources Development Department can also initiate investigations in cases where there is presumption of abuse regarding claims of benefits. Investigations are conducted in response to allegations or suspicions of fraud, presumption of fraud or attempted fraud, mismanagement, negligence, waste of resources, abuse of authority, or violations of rules or regulations. The ILO does not have dedicated investigation professionals, but it has had occasional recourse to outside expertise to support the investigations function. All cases of fraud are reported to the

³⁷ "Organization of Headquarters, Vienna, Amman and Gaza", Organization Directive No. 3, rev. of 27 November 1995, sect. H.

³⁸ "Focal point for Investigation", Inter-Office and Field Office Memorandum from the High Commissioner to all staff members at headquarters and in the field, UNHCR/IOM/77/97-FOM/84/97, 14 November 1997; "UNHCR's Inspection Activities", Executive Committee of the High Commissioner's Programme, A/AC.96/934, 18 August 2000.

³⁹ ILO's written response to the JIU questionnaire, 5 July 2000.

Director-General through the Treasurer and Financial Comptroller, and details of such cases are submitted to the External Auditor, who summarizes them in his report to the Governing Body. The Chief Internal Auditor also prepares a report for the Governing Body on significant findings resulting from internal audit and investigation assignments in each year, which is submitted with the comments thereon of the Director-General. The Chief Internal Auditor may submit additional reports on significant audit and investigation findings to the Governing Body in the same manner should he deem this to be necessary.

Food and Agriculture Organization of the United Nations (FAO) The mandate for investigations lies with the Office of Inspector-General (AUD) whose work "not only embraces the role of inspection and managerial control, within the concept of comprehensive auditing but includes special investigations and other specific assignments for senior management when required".⁴⁰ AUD is headed by an Inspector-General (D-2) who reports directly to the Director-General. In general, the Special Management Assignments unit of AUD deals with investigations originating in headquarters, while investigations at offices away from headquarters are conducted by the Decentralized Activities unit of AUD. However, all FAO internal auditors are expected to conduct investigations of fraud, waste, malfeasance, misconduct and other irregular activities, and all posts in AUD are considered to have an investigations component. Investigations involving very sensitive issues are usually conducted by the more senior staff, including the Inspector-General. Where appropriate, AUD may coordinate investigations with Security and the Legal Office. Reports of AUD go to management for action with a copy to the Director-General and the External Auditor. At the discretion of the Inspector-General, any such report may also be submitted to the Finance Committee together with the Director-General's comments thereon and be made available to other interested Member States. However, the activities of the Special Management Assignments unit, particularly the special investigations, do not always lead to formal audit reports but more often are concluded by informal briefings or confidential memoranda. The Inspector-General also submits a summary report annually to the Director-General with a copy to the External Auditor, and this report is also submitted to the Finance Committee and made available to other interested Member States.

United Nations Educational, Scientific and Cultural Organization (UNESCO) The organization is in the process of reform, and the Director-General is replacing the Office of the Inspector-General with a consolidated Internal Oversight Service (IOS) which will include a mandate for the investigations function as well as audit, inspection and evaluation.⁴¹ The Director of IOS (D-2) will report directly to the Director-General. Investigation reports are submitted to the Director-General, and an annual report of the work of the Internal Oversight Service will be submitted by the Director-General to the Executive Board and permanent delegates.

International Civil Aviation Organization (ICAO) The mandate for investigations is vested in the Office for Programmes Evaluation, Audit, and Management Review (EAO) which is responsible for internal oversight functions. Among the general objectives of its internal audit functions is the requirement to investigate suspected or alleged weaknesses or irregularities. The Office also undertakes specific investigations "when deemed necessary by the Secretary General".⁴² The Chief of EAO (D-1), appointed for a fixed term of five years, reports directly to the Secretary General and submits an annual report of the Office's activities to the Secretary General for transmittal to the ICAO Council.

World Health Organization (WHO) The mandate for the investigations function lies with the Office of Internal Audit and Oversight (IAO).⁴³ IAO is headed by a Chief (D-1) who reports directly to the Director-General, and is responsible for investigating alleged misconduct, fraud, waste, abuse of authority and other irregular activities discovered by or reported to IAO, and making recommendations thereon. The investigations function is closely linked to the audit function: the job description for the professional post of oversight auditor includes investigations assignments and requires investigations experience, and the organization has used the functional title "investigator/auditor" in vacancy notices. Reports of IAO, including investigation reports, go to management for action with a copy to the Director-General and the External Auditor. At the request of the Chief of IAO, the Director-General will submit a copy of any report of IAO, with the latter's comments thereon, to the Executive Board. The Chief of IAO also submits a summary report at least annually to the Director-General with a copy to the External Auditor, and the Director-General submits this report with any comments thereon to the World Health Assembly. Allegations of sexual harassment may be dealt with through a process that includes initial investigation and fact-finding conducted by a Grievance Panel.

⁴⁰ FAO Manual, "Office of the Inspector-General (AUD)", chap. I, sect. 107.2, 10 February 2000.

⁴¹ UNESCO, "Proposal by the Director-General to set up a UNESCO internal oversight system", 160EX/23, 15 September 2000.

⁴² ICAO, "Statute of internal audit", 1 July 1992, chap. II, para. 3(a).

⁴³ WHO, "Office of internal audit and oversight (IAO)", IC/96/69, 12 December 1996.

Universal Postal Union (UPU) The investigations function is undertaken, if needed, by the Internal Audit Service (IAS), which is staffed by an Internal Auditor (P-5) on a part-time basis (60 per cent), reporting to the Director-General.⁴⁴ The scope of investigations, as described in the draft Internal Audit Manual, includes fraud, misconduct (financial, personal or otherwise), mismanagement, waste of resources and abuse of authority. The internal auditor undertakes a preliminary investigation and submits the findings and recommendations to the Director-General who decides whether further action is warranted. All cases of fraud, waste and mismanagement are reported to the External Auditor after completing the requirements of the judiciary process. Internal audit reports are sent to the Director-General with a copy to the External Auditors. In future, a special report will be submitted to the governing body (Council of Administration). IAS prepares an annual activity report that is submitted to the Council under the authority of, and with appropriate comments by, the Director-General.

International Telecommunication Union (ITU) Internal oversight was established relatively recently in ITU with the creation in 1997 of the post of Internal Auditor (P-4). In 1999, ITU adopted an Internal Audit Charter to strengthen the mandate, mode of operation and functions of the Internal Auditor to include audit, inspection and investigation. The Charter stipulates that, upon written instruction from the Secretary-General, the Internal Auditor shall be responsible for investigating all allegations, or presumptions, of fraud or mismanagement. On completion of an investigation, the Internal Auditor shall submit a confidential written report to the Secretary-General, who shall then take the appropriate measures. There is no established procedure for reporting to the legislative bodies on investigations.

World Meteorological Organization (WMO) The responsibility for conducting investigations lies with the Internal Audit and Investigation Service (IAIS), which was established in 1997.⁴⁵ IAIS is headed by a Chief (P-5), who reports directly to the Secretary-General, and is supported by one General Service post. The investigations function covers allegations or presumptions of fraud, waste and mismanagement (theft is considered as fraud; abuse of authority and violations of rules and regulations are considered as fraud or mismanagement). Upon completion of an investigation, the IAIS submits a confidential report to the Secretary-General with recommendations for further action, which may result in initiating the disciplinary process. An annual report containing general information on cases of fraud, waste and mismanagement is submitted to the External Auditor who, in turn, reports to the Executive Council. IAIS submits a summary report annually to the Secretary-General with a copy to the External Auditor on IAIS activities. This report is submitted by the Secretary-General, with comments thereon, to the Executive Council.

International Maritime Organization (IMO) The Internal Oversight Section (IOS) was formed in October 1999 from the merger of the Evaluation Unit with Internal Audit. The Head of IOS (P-5) reports directly to the Secretary-General. The organization does not have a separate unit dealing with investigations; if there is an incident to be investigated, this is normally reported by the Director, Administrative Division, to the Secretary-General. Depending on the nature of the allegation, the Secretary-General will either request the IOS to investigate, or an ad hoc Board of Enquiry will be set up with its composition and terms of reference subject to the Secretary-General's approval. The results of the investigation are reported directly to the Secretary-General, who, following consultations with the Director, Administrative Division and, if appropriate, the Director, Legal Affairs and External Relations Division, decides on the follow-up action to be taken.

World Intellectual Property Organization (WIPO) The Internal Audit and Oversight Division investigates and reports on cases of irregularities and violations of regulations, rules and procedures. Investigations may also be carried out using the senior staff member, as approved by the Director General, who is deemed to be the most appropriate official to undertake the investigation in question. Investigation is undertaken when there is a suspicion of wrongdoing, or to ensure that measures are in place to prevent wrongdoing. The results of investigations are reported to the Director General. There is no established procedure for reporting on investigations to the legislative body.

United Nations Industrial Development Organization (UNIDO) The mandate for investigations lies with the Office of Internal Oversight (ODG/OIO), which is headed by an Inspector-General (D-2) who reports directly to the Director-General. Investigations stem from specific allegations of violations of regulations, rules and other pertinent administrative issuances, waste of resources, fraud, misconduct and abuse of authority. The Inspector-General reports on investigations to the Director-General, who, in consultation with the Administration/Personnel Services, decides on further action to be taken. There is no established procedure for reporting on investigations to the legislative organs.

⁴⁴ In UPU, the mandate for investigations was given to the internal auditor in an official circular, "Rapport d' Audit interne", Communication de service, No. 83/1996, annex, 2 October 1996.

⁴⁵ In WMO, the mandate given to IAIS to conduct investigations is set out in Financial regulation 13.8, and in the "Charter of Internal Auditing", annex XVIII, sect. H.

International Atomic Energy Agency (IAEA) The Office of Internal Audit (IA) is responsible for conducting internal audits and investigations.⁴⁶ IA is headed by a Director (D-1) who reports directly to the Director General, and the Office also has an Investigator post (P-3). The job description for the latter post requires prior experience in investigative work, while such experience is desirable for the post of Director. IA undertakes investigations into cases where Agency regulations, rules and pertinent administrative instructions have apparently been violated or where irregular activities have come to light. All investigation reports are submitted to the Head of Department and Director of the Division concerned, to the Director, Division of Personnel and to the Director, Legal Division. Final investigation reports that contain substantive findings are submitted to the Director General and may include comments by the Head of the Department concerned. Under the Additional Terms of Reference Governing the Audit of the IAEA, the External Auditor should bring to the notice of the Board and, where appropriate, of the General Conference, cases of fraud or presumptive fraud. As the External Auditor has full access to the reports of IA, including investigation cases, the External Auditor may report these to the Board.

⁴⁶ The investigations mandate was given to the former Office of Internal Audit and Evaluation of IAEA in 1997. See SEC/NOT/1708, 11 July 1997.

**Annex II – EXCERPT FROM WMO INTERNAL AUDIT MANUAL: PRINCIPLES
FOR THE CONDUCT OF INVESTIGATIONS⁴⁷**

A number of principles, based upon experience, which are followed by Investigators in the United Nations environment . . . can be summarized as follows:

(a) Independence

It is essential that the Investigator enjoys a complete independence during the investigation. He/she shall be free of any interference from individuals at any level.

(b) Confidentiality

It is essential that the investigation be kept strictly confidential. No communication of any sort should be made before the issuance of the final Investigation Report to the Secretary-General. Furthermore, the Investigator is required not to make any statement public or private concerning the case after its conclusion.

(c) Proficiency

Investigations shall be performed with proficiency and due professional care. The Investigator should possess the necessary knowledge, skills and experience to carry out his/her responsibilities.

(d) Object of investigation

Investigations shall be conducted *ad rem*, not *ad personam* with the sole objective of gathering facts.

(e) Fairness

The Investigator shall be fair in conducting his/her search for the truth and concentrate only on the facts relevant to the allegation under investigation.

(f) Access

The Investigator shall have access to all persons, documents, [and] premises under the authority of the Secretary-General. Staff members have an obligation to disclose all information in their possession relevant to the matters being investigated.

(g) Burden of Proof

The burden of proof is the obligation to prove a controversial assertion, falling upon the party who makes it. It is therefore incumbent upon the Investigator to present convincing evidence to establish the facts or points in question.

Annex III – WORLD BANK GROUP “QUALITY STANDARDS”⁴⁸

The World Bank Group lists seven “Quality Standards” which are the basis for the performance of all investigations into alleged misconduct within the World Bank Group. These are summarized as follows:

General standards

1. Qualifications

Individuals assigned to conduct investigative activities must collectively possess professional proficiency for the task required.

(Guidelines: education, experience, character, knowledge, skills and ability)

2. Objectivity

In all matters relating to investigative work, the investigator must be free – both in fact and in appearance – from impairments of objectivity, and must maintain an objective attitude.

3. Professional care

Use professional care in conducting investigations and in preparing related reports.

(Guidelines: thoroughness, legal requirements, appropriate techniques, impartiality, objectivity, ethics, timeliness, accurate and complete documentation)

Qualitative standards

4. Planning

Establish organizational and case specific priorities and develop objectives to ensure that individual case tasks are performed efficiently and effectively.

(Guidelines: criteria for the preparation of case specific plans and strategies)

5. Execution

Conduct investigations in a timely, efficient, thorough, and legal manner.

(Guidelines: interviews, evidence, documenting activities, legal requirements, progress reviews)

6. Reporting

Reports must thoroughly address all relevant aspects of the investigation and be accurate, clear, complete, concise, logically organized, timely and objective.

(Guidelines: criteria for written reports)

7. Information management

Store investigative data in a manner allowing effective retrieval, cross-referencing and analysis.

(Guidelines: information flow, complaint handling activities, case initiation, management information, the investigative file)

⁴⁸ World Bank Group, Business Ethics and Integrity Office, “Standards and procedures for inquiries and investigations”, Draft Rev. 1.1, 29 May 2000, sect. 1.2 and appendix A.

Annex IV - EXAMPLES OF UNSATISFACTORY CONDUCT WHICH HAVE BEEN INVESTIGATED AND LED TO DISCIPLINARY ACTIONS IN UNDP/UNFPA/UNOPS⁴⁹

1. Unsatisfactory conduct of a staff member which may be investigated and for which disciplinary measures may be imposed includes, but is not limited to:

- a. acts or omissions in conflict with the general obligations of staff members set forth in Article I of the Staff Regulations and Rules;
- b. an unlawful act (e.g. theft, fraud, possession or sale of illegal substances, smuggling) wherever it occurs, and whether or not the staff member was on official duty at the time;
- c. misrepresentation, forgery, or certification in connection with any official claim or benefit, including failure to disclose a fact material to that claim or benefit;
- d. assault, harassment, or threats affecting other staff members or third parties;
- e. misuse of official property, assets, equipment or files, including electronic files;
- f. misuse of office; abuse of authority; breach of confidentiality; abuse of United Nations privileges and immunities;
- g. acts or behaviour that would discredit the Organization;
- h. gross negligence, wanton disregard or reckless mishandling of property and assets leading to a loss for the organization;
- i. premeditated action or omission to avoid or to deviate from Financial Regulations, Rules and Procedures, including inappropriate use of certification or approval authority;
- j. gross mishandling of contract obligations and relations with third parties leading to loss of property/assets, or generating liabilities for the organization;
- k. breach of fiduciary obligations vis-à-vis the organization;
- l. failure to disclose an interest or relationship with a third party benefiting from a decision in which the staff member takes part and/or favouritism in the award of a contract to a third party;
- m. failure to disclose promptly the receipt of gifts, remuneration or incentive payments or other benefits received by the staff member from an external source;
- n. exaction of funds from a colleague or a third party related to the organization;
- o. failure by a staff member to comply with professional and related ethical standards applicable to his/her profession;
- p. abetting, concealing or conspiring in any of the above actions.

2. For the purpose of paragraphs (h) to (k) above, the conduct of the staff member is culpable where failures in his/her performance are of such extreme dimension, or where gross negligence involves an extreme and reckless failure to act as a reasonable person would with respect to a reasonably foreseeable risk, regardless of whether intent was involved or not in the commission of the act or that the staff member benefited from it.

⁴⁹ "Accountability, Disciplinary Measures and Procedures", circular from the Director, Office of Human Resources, UNDP to all UNDP/UNFPA/UNOPS staff, UNDP/ADM/97/17, 12 March 1997, annex A.